

## **DEBT SERVICE FUND - SUMMARY**

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### **Debt Service Fund Description**

The Debt Service Fund accounts for the accumulation of resources for the payment of general obligation debt service for the City and the School Board, except for debt payable by the Utilities Fund. Revenues of the Debt Service Fund are derived from transfers from the General Fund and/or Capital Projects Fund.

The City's most significant debt is in School bonds and literary loans. Other significant debt service items relate to City bonds and notes. The City received the following bond ratings on its 1994 bond issue (last rated year): Moody's Investors Service --A1, Standard & Poors--A.

All the debt service presented in the budget is based on legally binding agreements, unless it is labeled estimate.

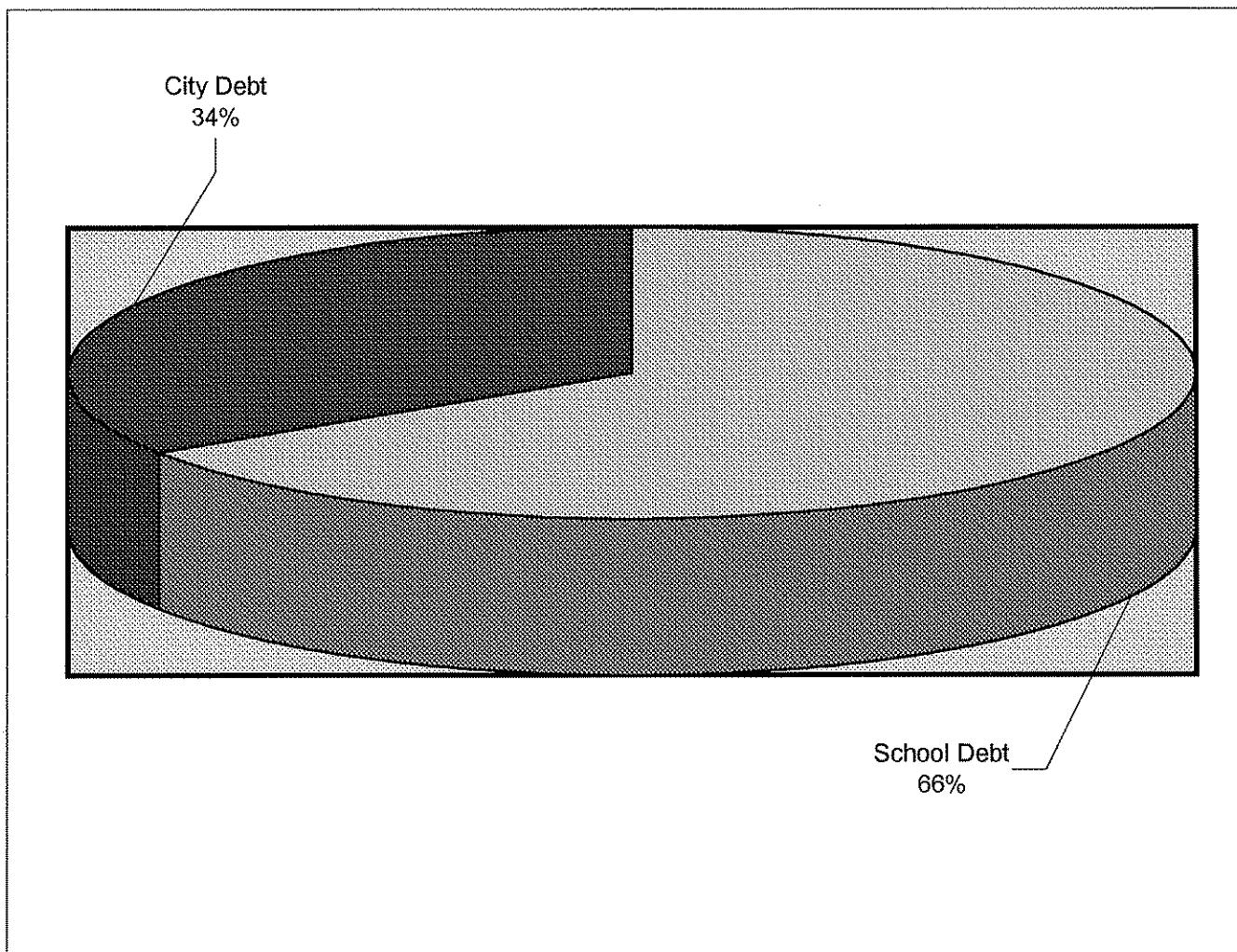
City of Poquoson Charter Article 13 "Limitation on the issuance of bonds or other interest bearing obligations" addresses the debt limit. It states that there shall not be any issued bonds or other interest-bearing obligations which exceed for any one issuance, one and one-half percentum of the assessed valuation of the real estate in the City subject to taxation, according to the most current assessment for taxes, without voter approval. Certificates of indebtedness, revenue bonds, or other obligations issued in anticipation of the collection of the revenues for the current year, provided they mature within one year from issuance, are not required to be voted on by the qualified voters of the City.

### **Debt Service Projection of Fund Balance**

Beginning Fund Balance - 7/1/2004	\$ -
Actual FY 2005 Revenues	\$ 1,565,026
Actual FY 2005 Expenditures	<u>(1,565,026)</u>
Fund Balance - 6/30/2005	\$ -
Actual FY 2006 Revenues	\$ 1,601,475
Actual FY 2006 Expenditures	<u>(1,521,475)</u>
Fund Balance - 6/30/2006	\$ 80,000
Estimated FY 2007 Revenues	\$ 2,427,570
Estimated FY 2007 Expenditures	<u>(2,124,939)</u>
Projected Fund Balance - 6/30/2007	\$ 302,631
Projected Fund Balance - 6/30/2007	\$ 382,631
Estimated FY 2008 Revenues	\$ 2,481,810
Estimated FY 2008 Expenditures	<u>(2,608,223)</u>
Projected Fund Balance - 6/30/2008	\$ (126,413)
Projected Fund Balance - 6/30/2008	<u>\$ 256,218</u>

## DEBT SERVICE FUND - SUMMARY

### Debt Service Expenditures



<u>Debt Service Expenditures</u>	<u>Estimated</u>	<u>FY 2007</u>	<u>FY 2008</u>
School Debt	\$	1,355,443	1,720,256
City Debt		769,496	887,967
Reserve for Future Debt		<u>302,631</u>	<u>-</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>2,427,570</u></b>	<b><u>2,608,223</u></b>

## DEBT SERVICE FUND - REVENUE

### Debt Service Revenue

Account Title	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2007 Estimated Revenue	FY 2008 Adopted Revenue	\$ Change From 2007 Budget	% Change From 2007 Budget
Transfer from General Fund Use of Reserve	\$ 1,565,026	\$ 1,601,475	\$ 2,427,570	\$ 2,427,570	\$ 2,481,810	\$ 54,240	2.2%
	-	-	-	-	\$ 126,413	\$ 126,413	n/a
<b>TOTAL TRANSFERS IN</b>	<b>\$ 1,565,026</b>	<b>\$ 1,601,475</b>	<b>\$ 2,427,570</b>	<b>\$ 2,427,570</b>	<b>\$ 2,608,223</b>	<b>\$ 180,653</b>	<b>7.4%</b>

### Revenue Explanations

**Transfers:** The Debt Service Fund is financed exclusively from transfers made by other funds. Usually the transfer of debt comes from the General Fund.

**Use of Reserve:** In FY 2006, the City established a capital reserve to set aside funds for future debt service. The City intends to drawdown the reserve for the next three fiscal years.

### Computation of Estimated Legal Debt Margins for FY 2008

There is a legal limit for cities in Virginia whereby the amount of bonded long-term debt cannot exceed 10% of the City's total assessed value of real estate. The computation of the margin for additional borrowing, based on estimated assessed values as of 7/1/2007 is shown below. A further discussion of the City's debt service can be found in the Appendix section of this document.

#### Estimated Assessed Value of Real Estate as of 7/1/2007

General	\$1,644,836,017
Public Service Corporation	<u>11,950,000</u>
Total	<u><u>\$1,656,786,017</u></u>

Total Bonding Limit (10% of total assessed value)	\$165,678,602
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General Obligation Bonds, other than those authorized for a specific revenue producing project	\$25,447,900
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State Literary Fund Loans	3,165,820
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Notes Payable	2,470,179
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Sewer Bonds	<u>10,508,638</u>
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Net Bonded indebtedness subject to limit	\$41,592,537
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Bonded indebtedness as percent of assessed value of real estate	<u>2.5%</u>
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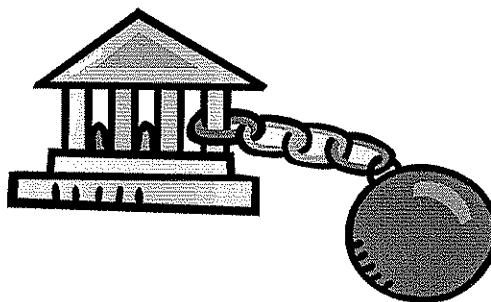
Margin for Additional Borrowing	<u><u>\$124,086,065</u></u>
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## DEBT SERVICE FUND - EXPENDITURES

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### Debt Service Expenditures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
School Principal	\$ 634,458	\$ 547,106	\$ 601,394	\$ 815,096	\$ 213,702	35.5%
School Interest	258,418	231,822	754,049	905,160	151,111	20.0%
City Principal	432,336	511,737	492,488	534,923	42,435	8.6%
City Interest	237,659	230,810	274,008	350,044	76,036	27.7%
Trustee Fees	1,655	-	3,000	3,000	-	0.0%
Cost of Issuance	500	-	-	-	n/a	n/a
Reserve Future Debt	-	80,000	302,631	-	(302,631)	-100.0%
<b>Totals</b>	<b>\$ 1,565,026</b>	<b>\$ 1,601,475</b>	<b>\$ 2,427,570</b>	<b>\$ 2,608,223</b>	<b>\$ 180,653</b>	<b>7.4%</b>



### Significant Budget Items

- \* In FY 2006, the City added \$14.5 million to the existing debt service, of that amount \$13 million is for the new Elementary School and remaining \$1.5 million is for a new Fire Station 1. Both of these buildings suffered extensive damage caused by Hurricane Isabel in September 2003.
- \* In FY 2007, the City added an additional \$8 million to the existing debt service, of that amount \$5.4 million is for the new Elementary School bringing the total to \$18.4 million. \$1.5 million is for a new Fire Station 1 bringing the total to \$3 million, and \$1.1 million is for CIP projects.

## DEBT SERVICE FUND - EXPENDITURES

### Expenditures Summary

DEBT INSTRUMENT	FY 2008 Principal	FY 2008 Interest	FY 2008 Other Fees	FY 2008 Adopted Budget
<b>Schools</b>				
<u>Bonds:</u>				
1994A Refunded VPSA	\$70,000	\$12,240	\$0	\$82,240
1998A VPSA PHS Addition/Renovations	35,000	16,834		51,834
2002 Refunded 1994A (Cafeteria)	59,183	21,563		80,746
2005 PES	64,400	133,857		198,257
2006A PES	-	81,056		81,056
2006B PES	140,100	281,133		421,233
2007 PES	6,800	220,945		227,745
<u>Literary Loans:</u>				
1989 PPS	125,000	11,250		136,250
1998 PPS Desiccant Wheel	27,000	5,785		32,785
1998 PHS Addition/Renovations	250,000	90,000		340,000
<u>Notes Payable:</u>				
2001 Refinanced VRS Obligation	37,613	30,497		68,110
<b>Total Schools</b>	<b>\$815,096</b>	<b>\$905,160</b>	<b>\$0</b>	<b>\$1,720,256</b>
<b>City</b>				
<u>Bonds:</u>				
2002 Refunded 1994 A (City Hall)	230,817	84,096		314,913
2005 Fire Station #1	27,600	57,367		84,967
2007 Fire Station #1	1,900	61,735		63,635
2007 CIP Projects	1,300	42,239		43,539
<u>Notes Payable:</u>				
1998A Court House	86,379	41,988		128,367
2001 Fire Station #2	58,458	32,484		90,942
2002 Fire Pumper w/Aerial	61,004	11,300		72,304
2005 Fire Pumpers	67,465	18,835		86,300
<u>Trustee Fees:</u>				
Sun Trust/Bank of New York			3,000	3,000
<u>Reserve Future Debt:</u>				
<b>Total City</b>	<b>\$534,923</b>	<b>\$350,044</b>	<b>\$3,000</b>	<b>\$887,967</b>
<b>TOTAL DEBT SERVICE FY 2008</b>	<b>\$1,350,019</b>	<b>\$1,255,204</b>	<b>\$3,000</b>	<b>\$2,608,223</b>

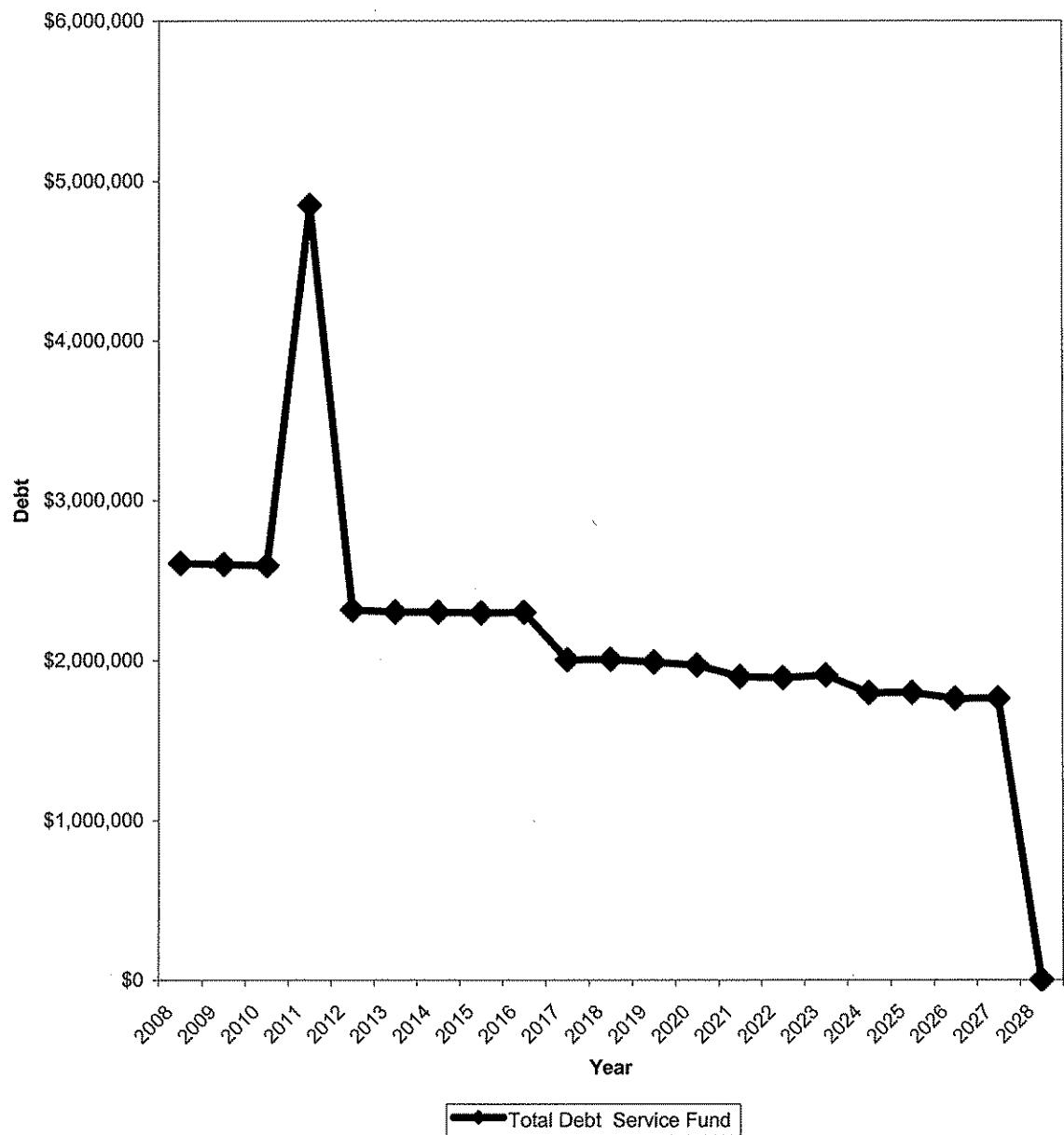
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## DEBT SERVICE FUND - LONG TERM DEBT OBLIGATIONS

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<u>Summary of Long Term Debt Obligations</u>	<u>Projected Balance 6/30/2007</u>	<u>Additions</u>	<u>Retirement</u>	<u>Projected Balance 6/30/2008</u>
<b>General Long Term Obligations</b>				
<b>School Bonds:</b>				
1994A Refunded VPSA 1989	\$205,000	\$0	\$70,000	\$135,000
1998A VPSA PHS Addition/Renovations	370,000		35,000	335,000
2002 Refunded 1994A (Cafeteria)	614,280		59,183	555,097
2005 PES	3,500,000		64,400	3,435,600
2006A PES	2,384,000			2,384,000
2006B PES	7,116,000		140,100	6,975,900
2007 PES	5,400,000		6,800	5,393,200
	<b>\$19,589,280</b>	<b>0</b>	<b>\$375,483</b>	<b>\$19,213,797</b>
<b>School Literary Loans:</b>				
1989 PPS	375,000		125,000	250,000
1998 PPS Desiccant Wheel	192,820		27,000	165,820
1998 PHS Addition/Renovations	3,000,000		250,000	2,750,000
	<b>3,567,820</b>	<b>0</b>	<b>402,000</b>	<b>3,165,820</b>
<b>School Notes Payable:</b>				
2001 Refinanced VRS Obligation	447,173		37,613	409,560
	<b>447,173</b>	<b>0</b>	<b>37,613</b>	<b>409,560</b>
<b>City Bonds:</b>				
2002 Refunded 1994A (City Hall)	2,395,720		230,817	2,164,903
2005 Fire Station #1	1,500,000		27,600	1,472,400
2007 Fire Station #1	1,500,000		1,900	1,498,100
2007 CIP Projects	1,100,000		1,300	1,098,700
	<b>6,495,720</b>	<b>0</b>	<b>261,617</b>	<b>6,234,103</b>
<b>City Notes Payable:</b>				
1998A Court House	933,075		86,379	846,696
2001 Fire Station #2	612,430		58,458	553,972
2002 Fire Pumper w/Aerial	262,528		61,004	201,524
2005 Fire Pumpers	525,892		67,465	458,427
	<b>2,333,925</b>	<b>0</b>	<b>273,306</b>	<b>2,060,619</b>
<b>Total General Long Term Obligations</b>	<b>\$32,433,918</b>	<b>\$0</b>	<b>\$1,350,019</b>	<b>\$31,083,899</b>
<b>Sewer Fund Obligations</b>				
<b>Sewer Bonds:</b>				
1998B Refunding Bonds	2,118,277		152,157	1,966,120
2000 DEQ Loan	5,580,022		329,747	5,250,275
2000 DEQ Loan	2,027,029		119,786	1,907,243
2002 VRA Loan	905,000		45,000	860,000
2003B Refunding	650,000		125,000	525,000
<b>Total Sewer Obligations</b>	<b>\$11,280,328</b>	<b>\$0</b>	<b>\$771,690</b>	<b>\$10,508,638</b>

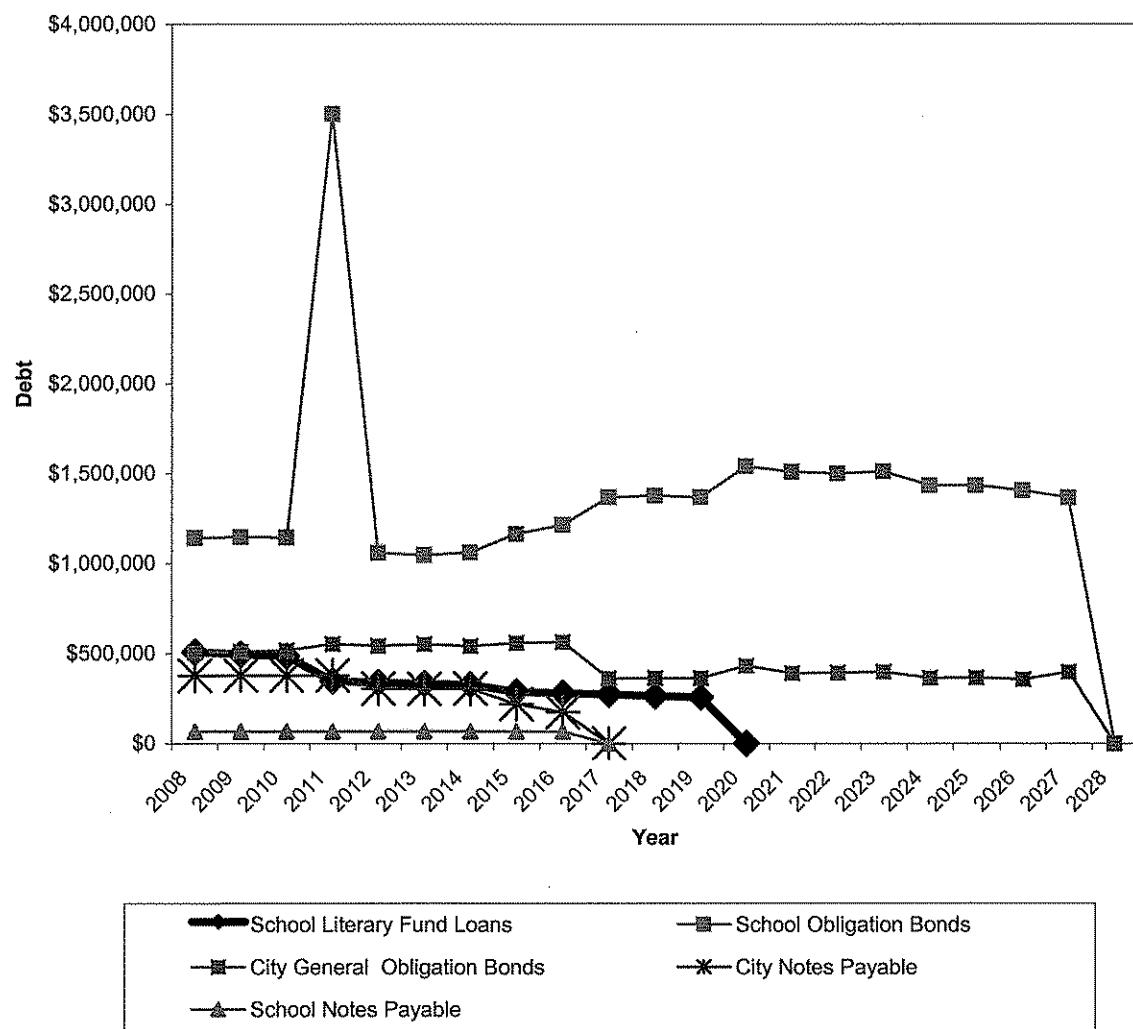
## DEBT SERVICE FUND



The above graph depicts the City's debt service over the years. The City will see decreases in debt service in 2011.

## DEBT SERVICE FUND

Debt Service By Type



The City has various debt instruments. The largest debt obligation is from the School Obligation Bonds which added \$18.4 million over the last 3 years to pay for a new Elementary School. The City also has other notes and bonds, which have been used to pay for various School and City projects.

## **DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT**

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### **Amortization of Long Term Debt**

Year Ending June 30	School Literary Fund Loans		School General Obligation Bonds		School Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 402,000	\$ 107,035	\$ 375,483	\$ 767,628	\$ 37,613	\$ 30,497
2009	402,000	94,975	406,924	738,951	40,178	27,932
2010	402,000	82,911	422,665	721,071	42,918	25,191
2011	277,000	70,855	2,839,606	662,205	45,845	22,264
2012	277,000	62,545	454,946	603,793	48,972	19,138
2013	277,000	54,235	460,987	585,821	52,311	15,798
2014	280,820	45,925	493,069	567,139	55,879	12,230
2015	250,000	37,500	618,530	545,237	59,690	8,419
2016	250,000	30,000	694,070	519,288	63,766	4,197
2017	250,000	22,500	880,600	486,712		
2018	250,000	15,000	925,600	451,069		
2019	250,000	7,500	954,100	413,990		
2020			1,166,100	372,412		
2021			1,181,216	326,547		
2022			1,219,296	279,599		
2023			1,278,924	230,750		
2024			1,252,228	181,241		
2025			1,301,508	131,272		
2026			1,325,140	79,873		
2027			1,338,288	26,970		
<b>TOTAL</b>	<b>\$ 3,567,820</b>	<b>\$ 630,981</b>	<b>\$ 19,589,280</b>	<b>\$ 8,691,568</b>	<b>\$ 447,172</b>	<b>\$ 165,666</b>

## **DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT**

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### **Amortization of Long Term Debt**

Year Ending	City General Obligation Bonds			City Notes Payable			Total Debt Service Fund	
	June 30	Principal	Interest	Principal	Interest	Principal	Interest	
2008	\$ 262,892	\$ 245,437	\$ 273,306	\$ 104,607	\$ 1,351,294	\$ 1,255,204		
2009	278,776	232,479	285,473	92,440	1,413,351	1,186,777		
2010	293,035	224,488	298,194	79,720	1,458,812	1,133,381		
2011	340,494	212,762	311,494	66,419	3,814,439	1,034,505		
2012	341,954	200,106	253,095	52,513	1,375,967	938,095		
2013	365,213	186,984	264,496	39,038	1,420,007	881,876		
2014	367,831	173,524	276,426	29,183	1,474,025	828,001		
2015	398,470	159,368	202,609	16,701	1,529,299	767,225		
2016	420,630	144,135	167,558	6,730	1,596,024	704,350		
2017	237,200	125,965			1,367,800	635,177		
2018	246,900	116,639			1,422,500	582,708		
2019	256,600	106,939			1,460,700	528,429		
2020	336,400	95,516			1,502,500	467,928		
2021	308,384	83,095			1,489,600	409,642		
2022	321,204	70,965			1,540,500	350,564		
2023	340,376	58,219			1,619,300	288,969		
2024	319,172	45,512			1,571,400	226,753		
2025	333,392	32,938			1,634,900	164,210		
2026	336,360	20,034			1,661,500	99,907		
2027	391,712	6,776			1,730,000	33,746		
<b>TOTAL</b>	<b>\$ 6,496,995</b>	<b>\$ 2,541,881</b>	<b>\$ 2,332,651</b>	<b>\$ 487,351</b>	<b>\$ 32,433,918</b>	<b>\$ 12,517,447</b>		

## **DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT**

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### **Amortization of Long Term Debt**

Year Ending June 30	Total					
	Sewer Bonds/Notes		Total Sewer	Debt Service	Total Debt	
			Principal & Interest	Principal & Interest	Principal & Interest	Principal & Interest
2008	\$ 771,689	\$ 417,300	\$ 1,188,989	\$ 2,606,498	\$ 3,795,487	
2009	795,971	389,067	1,185,038	2,600,128	3,785,166	
2010	825,565	359,281	1,184,846	2,592,193	3,777,039	
2011	855,482	328,857	1,184,339	4,848,944	6,033,283	
2012	885,888	297,324	1,183,212	2,314,062	3,497,274	
2013	781,414	264,476	1,045,890	2,301,883	3,347,773	
2014	811,957	233,903	1,045,860	2,302,026	3,347,886	
2015	842,654	202,126	1,044,780	2,296,524	3,341,304	
2016	868,668	169,122	1,037,790	2,300,374	3,338,164	
2017	904,844	135,343	1,040,187	2,002,977	3,043,164	
2018	941,245	100,134	1,041,379	2,005,208	3,046,587	
2019	728,443	68,992	797,435	1,989,129	2,786,564	
2020	756,690	42,175	798,865	1,970,428	2,769,293	
2021	429,818	14,282	444,100	1,899,242	2,343,342	
2022	80,000	4,080	84,080	1,891,064	1,975,144	
2023				1,908,269	1,908,269	
2024				1,798,153	1,798,153	
2025				1,799,110	1,799,110	
2026				1,761,407	1,761,407	
2027				1,763,746	1,763,746	
<b>TOTAL</b>	<b>\$ 11,280,328</b>	<b>\$ 3,026,462</b>	<b>\$ 14,306,790</b>	<b>\$ 44,951,365</b>	<b>\$ 59,258,155</b>	

**Note:**

All sewer debt service is accounted for in the Utilities Fund in accordance with Governmental Accounting practice. This schedule is shown so that the reader will have a comprehensive listing of all future City and School debt payments.

## CAPITAL PROJECTS FUND - SUMMARY

### **Capital Projects Fund Description**

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major City or School capital facilities, infrastructure, and equipment other than those financed by proprietary funds.

The City adopted Five Year Capital Improvements Program (CIP) which is used as the basis of capital funding. The FY 2008 -- FY 2012 CIP plan was adopted by City Council on May 14, 2007. Since the CIP was not adopted prior to the budget process, locally funded CIP projects were not included in the proposed document. Upon adoption of the CIP it is understood that projects will be funded on a case by case basis during FY 2008 as they are prioritized.

For presentation purposes, the adopted FY 2008 through FY 2012 CIP's General Fund Projects are shown in detail found on page 116.

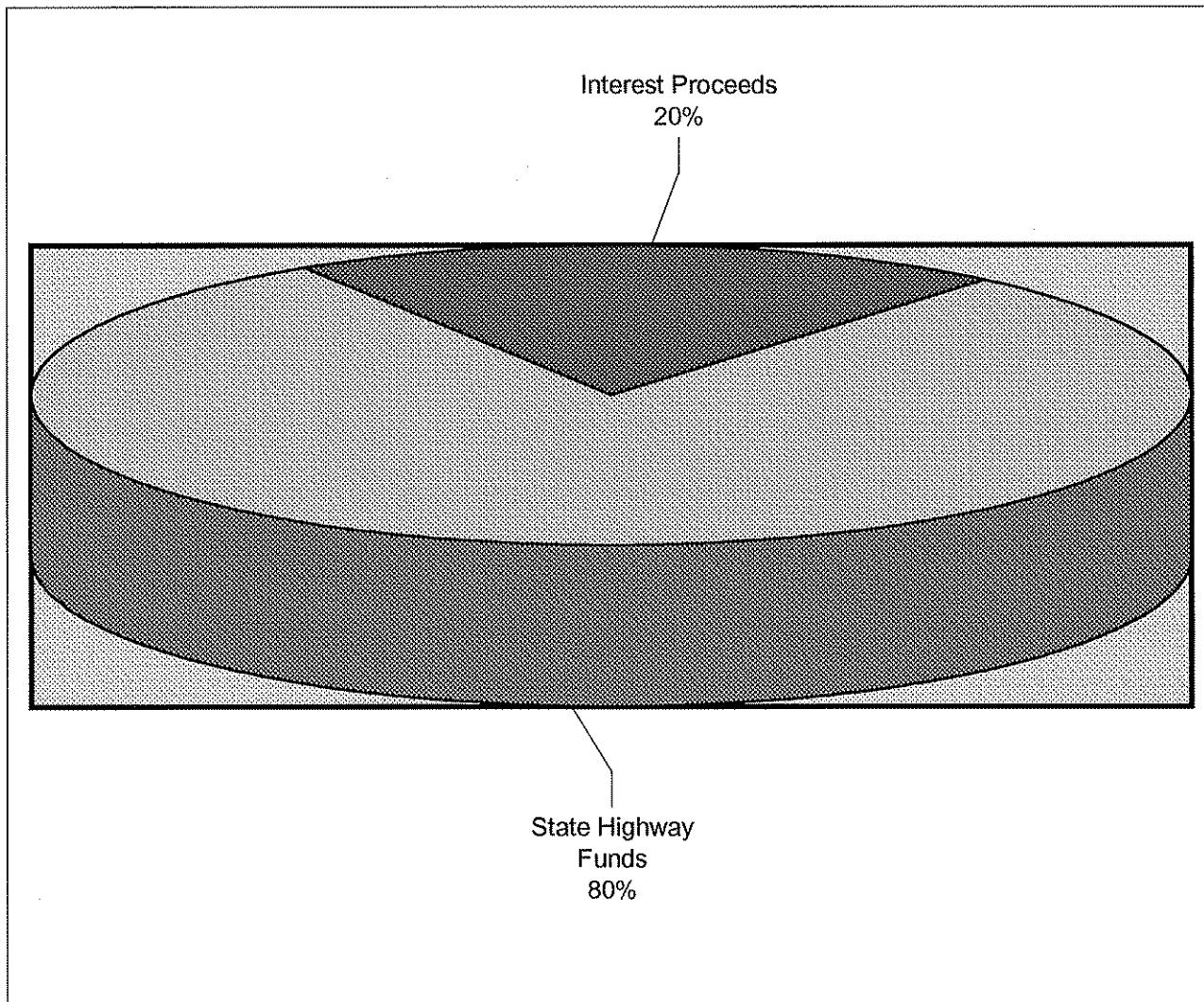
Unlike the City's General Fund in which any unexpended funds lapse at the end of the fiscal year, the monies appropriated in the Capital Fund can be used over a three year period. Therefore, in addition to funds budgeted for FY 2008, there are also monies remaining from prior years that fund continuing projects.

### **Capital Projects Projection of Fund Balance**

Beginning Fund Balance 6/30/2004		\$ 1,024,626
Actual FY 2005 Revenues	\$ 2,400,576	
Actual FY 2005 Expenses	(2,338,525)	62,051
Fund Balance 6/30/2005		\$ 1,086,677
Actual FY 2006 Revenues	\$ 16,386,576	
Actual FY 2006 Expenditures	(2,447,596)	13,938,980
Fund Balance - 6/30/2006		\$ 15,025,657
Estimated FY 2007 Revenues	\$ 9,386,013	
Estimated FY 2007 Expenditures	(4,707,089)	4,678,924
Projected Fund Balance -- 6/30/2007		\$ 19,704,581
Estimated FY 2008 Revenues	\$ 489,690	
Estimated FY 2008 Expenditures	(18,969,631)	(18,479,941)
<b>Projected Fund Balance - 6/30/2008</b>		<b>\$ 1,224,640</b>

## CAPITAL PROJECTS FUND - SUMMARY

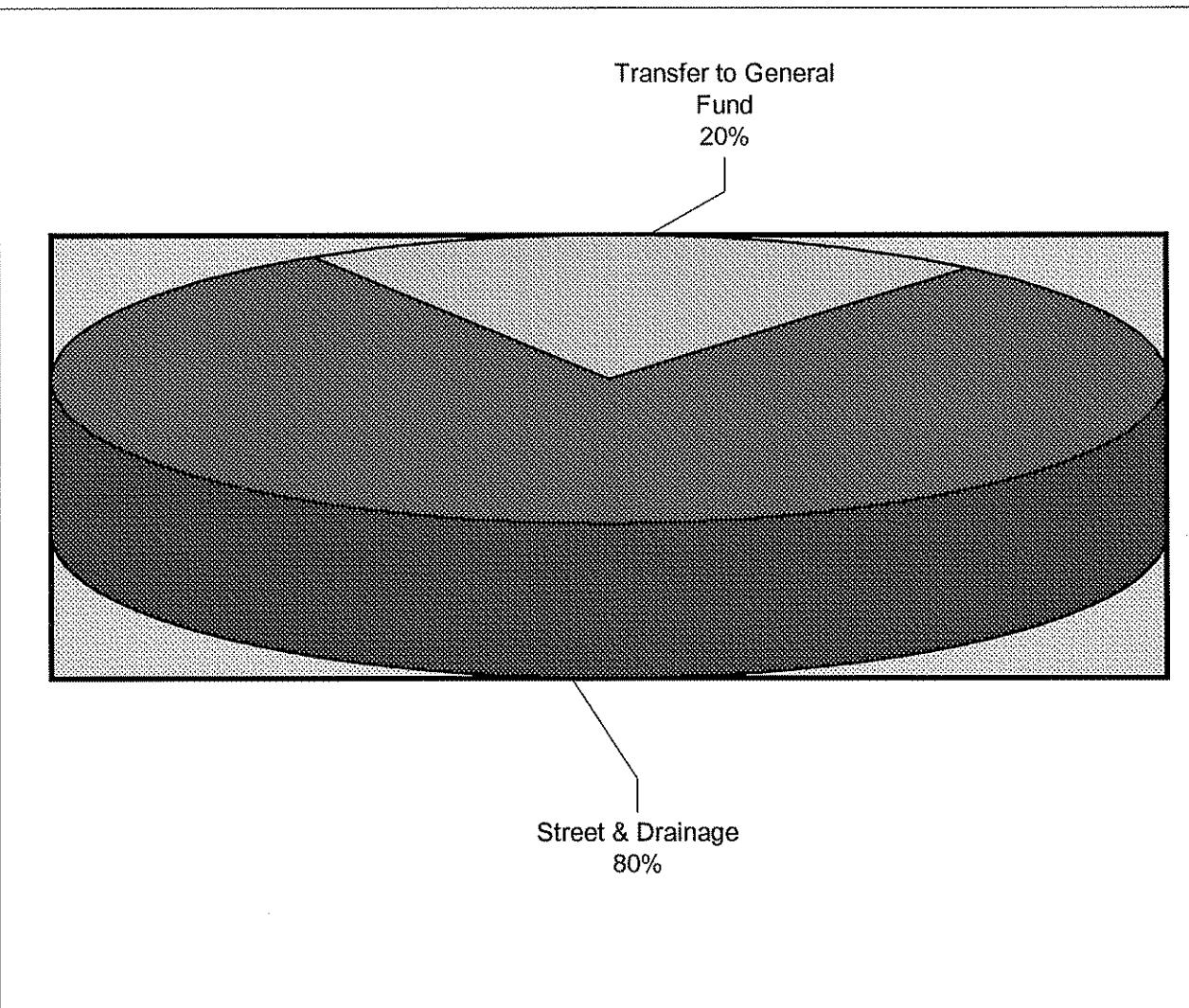
### Capital Projects Revenue



<u>Capital Projects Revenue</u>	<u>Estimated</u>	
	<u>FY 2007</u>	<u>FY 2008</u>
State Highway Funds	\$ 370,000	\$ 392,000
Note & Bond Proceeds	8,000,000	-
Interest Proceeds	523,012	97,690
Miscellaneous	138,411	-
Transfer from General Fund	354,590	-
Reappropriation of Fund Balance	<hr/>	<hr/>
<b>TOTAL</b>	<b>\$ 9,386,013</b>	<b>\$ 489,690</b>

## CAPITAL PROJECTS FUND - SUMMARY

### Capital Projects Expenditures



<u>Capital Projects Expenditures</u>	<u>Estimated</u>	<u>FY 2007</u>	<u>FY 2008</u>
Street & Drainage	\$	301,458	\$ 392,000
Fire Station #1		144,811	-
Little League Baseball Fields		1,038,222	-
Parks		103,786	-
PES Construction		2,334,210	-
School Bus & Primary School		235,888	-
City Vehicles & Equipment		74,735	-
GIS		85,007	-
Other Projects		388,972	-
Transfer to General Fund		<hr/> -	<hr/> 97,690
<b>TOTAL</b>	<b>\$</b>	<b>4,707,089</b>	<b>\$ 489,690</b>

## CAPITAL PROJECTS FUND - REVENUE

### Revenue Summary

Account Title	FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	\$	%
	Actual	Actual	Revised Revenue	Estimated Revenue	Adopted Revenue	Change From 2007	Change From 2007 Budget
State Highway Funds	\$ 363,761	\$ 401,241	\$ 370,000	\$ 370,000	\$ 392,000	\$ 22,000	5.9%
Sale of Equipment	25,145	1,193	-	-	-	-	n/a
Insurance Recoveries	7,500	-	-	-	-	-	n/a
VPA Pier Grant	240,711	-	112,255	112,255	-	(112,255)	-100.0%
Isabel Special Appropriation	204,693	-	-	-	-	-	n/a
Note Proceeds	349,640	-	-	-	-	-	n/a
Bond Proceeds	-	14,500,000	8,000,000	8,000,000	-	(8,000,000)	-100.0%
Interest -- Bond Proceeds	-	318,938	-	523,012	97,690	97,690	n/a
FHWA VA Recreational Trails	-	-	26,156	26,156	-	(26,156)	n/a
Miscellaneous	560	-	-	-	-	-	n/a
CF Note Proceeds	349,846	-	-	-	-	-	n/a
CF VMRC Boat Ramp Grant	413,970	-	-	-	-	-	n/a
Reappropriation of Fund Bal	-	-	14,470,748	14,470,748	-	(14,470,748)	-100.0%
Transfer from General Fund	444,750	1,165,204	354,590	354,590	-	(354,590)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$ 2,400,576</b>	<b>\$ 16,386,576</b>	<b>\$ 23,333,749</b>	<b>\$ 23,856,761</b>	<b>\$ 489,690</b>	<b>\$ (22,844,059)</b>	<b>-97.9%</b>

### Revenue Explanations

**State Highway Funds:** Each year the City allocates a portion of the funding it receives from the Virginia Department of Transportation (VDOT) to the City for the annual paving program ("Street and Drainage" project). The City is projected to receive a total of \$1,119,000 from the State Highway Maintenance Fund, \$392,000 is recorded in the Capital Projects Fund, and the remaining \$727,000 is recorded in the General Fund. This is an increase over the FY 2007 revenue; however, the exact amount for FY 2008 will not be known until August 2007.

**Bond Proceeds:** The City issued Bonds in FY 2006 in the amount of \$14,500,000 for the replacement of the Elementary School and Fire Station #1. In January 2007, the City issued an additional \$8 million of bonds. This brings the funding total of \$18.4 million for the new Elementary school, \$3 million to Fire Station #1 and \$1.1 million for CIP projects.

**Interest--Bond Proceeds:** The Bond Proceeds are subject to interest earnings until they are drawdown. In FY 2007, there will be an estimated \$523,012 in interest earnings and FY 2008, \$97,690.

**Transfer from General Fund:** In FY 2005 to FY 2007, the local funding represents local revenue that was transferred to fund capital projects.

## **CAPITAL PROJECTS FUND - EXPENDITURES**

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### Expenditures Summary

Project	Estimated FY 2006 Unexpended	Estimated FY 2007 Unexpended	FY 2008 Adopted Budget	Total Years 1 - 3
	Year 3	Year 2	Year 1	
Street and Drainage	\$ -	\$ -	\$ 392,000	\$ 392,000
Fire Station #1 New Building	491,110	1,663,463	-	2,154,573
Fire Station #1 Content Replacement	-	122,721	-	122,721
Oxford Run Canal Trail	-	26,781	-	26,781
Messick Point Restrooms	70,349	-	-	70,349
PES Construction	9,570,684	5,389,833	-	14,960,517
Financial Hardware Replacement	-	45,000	-	45,000
Undesignated Capital Projects	-	1,100,000	-	1,100,000
Transfer to General Fund	-	-	97,690	97,690
<b>Totals</b>	<b>\$ 10,132,143</b>	<b>\$ 8,347,798</b>	<b>\$ 489,690</b>	<b>\$ 18,969,631</b>

### Expenditures Explanations

Funds are appropriated in the Capital Projects Fund for a period of three years. Unexpended funds at the end of Year 1 are rolled over into Year 2 and Year 2 funds are rolled into Year 3 funds. FY 2008 Adopted Expenditures are considered Year 1 projects. Thus, the funds from Year 2 are estimated unspent monies remaining from FY 2007; and the funds from Year 3 represent actual unspent monies left over from FY 2006. Any appropriation which is unspent after the third year must be reappropriated or else it lapses into the General Fund Unappropriated Fund Balance.

### Major Fund Functions

- \* Account for financial resources to be used for the acquisition or construction of major City or School capital facilities, land, infrastructure, and equipment, other than those financed by proprietary funds.
- \* Incorporate into the annual plan those items of a general governmental nature planned for in the Capital Improvements Plan.
- \* Include parks and recreation improvements, transportation projects, and capital feasibility studies.

## CAPITAL PROJECTS FUND - EXPENDITURES

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### FY 2006 -- FY 2008 Projects

**Street and Drainage:** Projects are funded through VDOT State Highway Funds for maintenance, resurfacing, improvements, and drainage projects. Projects are at the City's discretion based on need of improvements.

**Fire Station #1 New Building:** The original project was to renovate Fire Station #1; however, due to Hurricane Isabel in September 2003, which caused extensive flood damage, it is no longer safe for use. The new Fire Station #1 would have the same facilities as the former building in addition to a community room and constructed at finished floor flood elevation. The City issued a second bond in January 2007 and allocated \$1.5 million dollars towards this building. This recent bond issuance brings the total to \$3 million for the construction of the Fire Station. Debt service on the recent issuance will commence in FY 2008 at an estimated amount between \$63,635 and \$120,227 during the 20-year term of the bond.

**Fire Station #1 Content Replacement:** This is to provide replacement contents that were damaged by Hurricane Isabel in September 2003. Shown here is \$122,721 which represents proceeds received from Flood Insurance for the replacement of damaged equipment during the Hurricane. In addition, the City has an outstanding Project Worksheet with Federal Emergency Management Association (FEMA) \$62,452 of which \$52,272 or 90% was received to assist with the replacement of the damaged contents in Fire Station #1. These funds are not shown in Capital Projects until after the purchase of the replacement items, an appropriation of the funds will be made. Once the fire station is complete the contents will be purchased and the City will request a final payment from FEMA and close-out of the project according to their procedures.

**Oxford Run Canal Trail:** Costs associated with the construction of a walking trail, with interpretive signage around Oxford Run near City Hall.

**Messick Point Restrooms:** VMRC provided 77.51% of the funding of the project. This is the final phase of the Messick Point Boat Ramp and Parking project that is completed.

**PES Construction:** The current Poquoson Elementary School (PES) was built in 1952 and is in the process of being replaced. The current building contains many serious building deficiencies and fails to meet current educational program needs. Of additional concern are safety and accessibility issues that arise from this building, which has been grandfathered into older building code standards. The building needs new flooring, windows, HVAC system, wiring, and plumbing. The kitchen area needs to be updated and increased in size. There is not enough space for administration and the physical education class is held in a large room since there is no gym. Several modular units are in place since there are not enough classrooms. The current PES houses 3rd through 5th grades, but the School Board desires that the future building house 3rd through 6th grades. The School Board's architect chose to build a new building versus renovation of the existing structure. The design of the building has been made and in the future could accommodate the 6th grade easily.

City Council approved the project cost of \$15,500,000; however, after the bid process and higher than expected construction costs, it was necessary to issue an additional bond. An additional \$5.4 million has been allocated for a total approved cost of \$18.4 million for the complete turn-key school, that includes construction, design and furnishings for all classrooms and office space.

## CAPITAL PROJECTS FUND - EXPENDITURES

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FY 2008 Debt Service includes \$291,380 in principal and interest of which 79% is allocated as School debt which is shown in the Debt Service Fund. The Schools feel that they will achieve \$25,000 in decreased operating expenses annually due to a more efficient building and restructuring of operations.

**Financial Hardware Replacement:** The City uses an AS400 computer hardware system to run Bright & Associates (BAI) software. The AS400 was purchased in September 1999 and it has become a top priority to replace this system before problems arise. This system houses all of the financial accounting records for the City and is expected to cost \$45,000.

**Undesignated Capital Projects:** During the January 2007 bond issuance \$1.1 million is allocated towards undesignated capital projects. There are many projects that are necessary in the City, and the City Council will prioritize the projects based on the adopted CIP plan.

**Transfer to General Fund:** Fund \$97,690 for expenses relating to the project manager who oversees the construction of the new elementary school and fire station. The revenue is from the interest earnings on the two project bonds that were issued. It is vital that a City staff person manage the construction of the projects.

## CAPITAL PROJECTS FUND - CIP PLAN SUMMARY

### FY 2008 Adopted Capital Projects

### Adopted CIP Summary FY 2008 -- FY 2012

Project	FY 2008 Adopted Budget	FY 2008 Adopted Project	FY 2009 Adopted Project	FY 2010 Adopted Project	FY 2011 Adopted Project	FY 2012 Adopted Project
<b>School Projects</b>						
High School Forum Renovation	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -
High School Track	-	-	300,000	-	-	-
School Bus Replacement	-	70,000	140,000	70,000	140,000	140,000
<b>Total School Projects</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 1,690,000</b>	<b>\$ 70,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
<b>Transportation and Drainage Projects</b>						
Street and Drainage	\$ 392,000	\$ 392,000	\$ -	\$ -	\$ -	\$ -
Wythe Creek Road South	-	-	2,938,700	-	-	2,558,139
Neighborhood Drainage Projects	-	604,000	400,000	-	-	-
Poq Ave/Little Florida Rd Realignment	-	-	500,000	-	-	-
ROW Acquisition, Bike paths & Sidewalks	-	90,000	100,000	100,000	100,000	-
<b>Total Transportation and Drainage Projects</b>	<b>\$ 392,000</b>	<b>\$ 1,086,000</b>	<b>\$ 3,938,700</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 2,558,139</b>
<b>Public Safety: Fire and Police Projects</b>						
Fire Engine Replacement	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
F-350 Truck	-	65,000	-	-	-	-
Ambulance Replacement	-	100,000	50,000	-	-	-
<b>Total Public Safety: Fire and Police Projects</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 50,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works Projects</b>						
Vehicles & Capital Equipment	\$ -	\$ 98,000	\$ 61,000	\$ 200,000	\$ 100,000	\$ 190,000
Public Works Compound	-	-	2,238,900	-	-	-
<b>Total Public Works Projects</b>	<b>\$ -</b>	<b>\$ 98,000</b>	<b>\$ 2,299,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 190,000</b>
<b>Parks &amp; Recreation Projects</b>						
Municipal Park Pavilion	\$ -	\$ -	\$ 38,000	\$ -	\$ -	\$ -
Blueway System	-	13,000	22,500	15,000	15,000	-
Poquoson Avenue Sidewalk Extension	-	-	25,000	50,000	-	-
Messick Point Restrooms	-	-	-	-	-	-
West Side Pocket Park	-	-	30,000	31,000	-	-
Messick Point Breakwater	-	25,000	335,000	-	-	-
South Lawson Park Expansion	-	-	800,000	900,000	-	-
Municipal Park Ball field Lighting	-	80,000	-	-	-	-
Building and Facilities Repairs	-	-	65,000	-	-	-
Pool House Renovation	-	-	25,000	175,000	-	-
Public Boat Ramps/Landings	-	275,000	40,000	-	-	-
Amory's Wharf/Pier	-	-	500,000	-	-	-
Municipal Park Playground Equipment	-	28,000	-	-	-	-
<b>Total Parks &amp; Recreation Projects</b>	<b>\$ -</b>	<b>\$ 421,000</b>	<b>\$ 1,880,500</b>	<b>\$ 1,171,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>
<b>Miscellaneous Projects</b>						
Geographical Information System (GIS)	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund	97,690	97,690	-	-	-	-
Audio-Visual Equipment Replacement	-	100,000	-	-	-	-
<b>Total Miscellaneous Projects</b>	<b>\$ 97,690</b>	<b>\$ 447,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Totals</b>	<b>\$ 489,690</b>	<b>\$ 2,287,690</b>	<b>\$ 9,858,200</b>	<b>\$ 1,941,000</b>	<b>\$ 355,000</b>	<b>\$ 2,888,139</b>

### Expenditures Explanations

Poquoson Planning Commission adopted the CIP for FY 2008 -- FY 2012 on February 15, 2007. The plan was submitted to City Council on March 12, 2007 for consideration and adopted on May 14, 2007. Even though there are FY 2008 adopted CIP projects, funding is not available in the current budget. When a project is identified as a priority, funding may be made with a Budget Supplement to the Capital Projects Fund.

The adopted Utilities Fund projects in the FY 2008 through FY 2012 CIP are found in the Utilities section of the budget document.

## SPECIAL REVENUE FUND - SUMMARY

### Special Revenue Fund Description

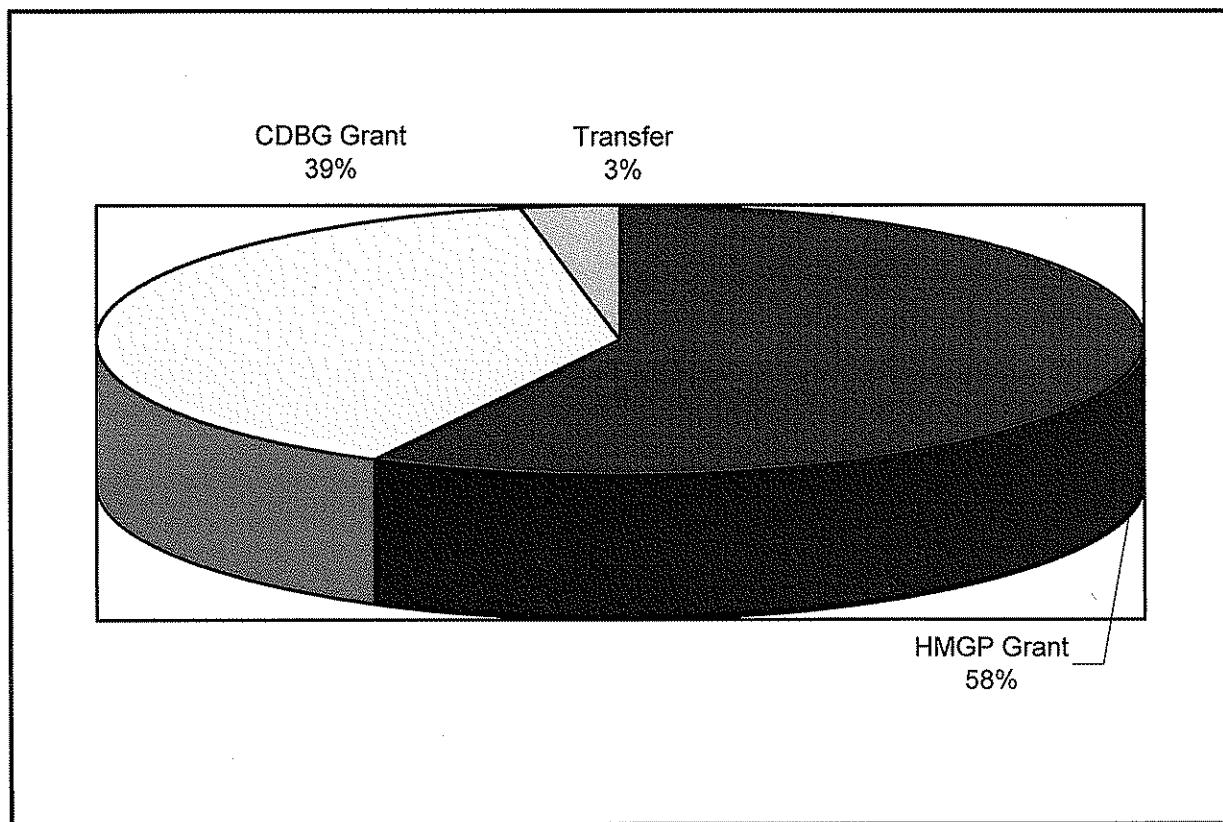
The Special Revenue Fund accounts for revenues and expenditures related to state and federal grants for community development and public safety. The City received two Federal Hazard Mitigation Grant Program (HMGP) grants for the purpose of raising houses to flood elevation level so they will not flood in the future. The grant is a shared grant with 75% funding coming from the Federal Government, 20% coming from the State and 5% coming from local residents that qualify for the grant. The City also received two Community Development Block (CDBG) grants to elevate homes, and to reimburse citizens for their repair costs. The Homeland Security Grant was used to purchase radio equipment, security cameras, a crime van scene for the Public Safety departments and to install a generator at City Hall.

### Special Revenue Projection of Fund Balance

Beginning Fund Balance 6/30/2004	\$	-
Actual FY 2005 Revenues	\$ 101,286	
Actual FY 2005 Expenditures	(49,231)	52,055
Fund Balance - 6/30/2005	\$ 52,055	
Actual FY 2006 Revenues	\$ 126,489	
Actual FY 2006 Expenditures	(252,113)	(125,624)
Fund Balance - 6/30/2006	\$ (73,569)	
Estimated FY 2007 Revenues	\$ 537,529	
Estimated FY 2007 Expenditures	(463,960)	73,569
Projected Fund Balance - 6/30/2007	\$	-
Estimated FY 2008 Revenues	\$ 2,526,361	
Estimated FY 2008 Expenditures	(2,526,361)	-
<b>Projected Fund Balance - 6/30/2008</b>	<b>\$</b>	<b>-</b>

## SPECIAL REVENUE FUND - SUMMARY

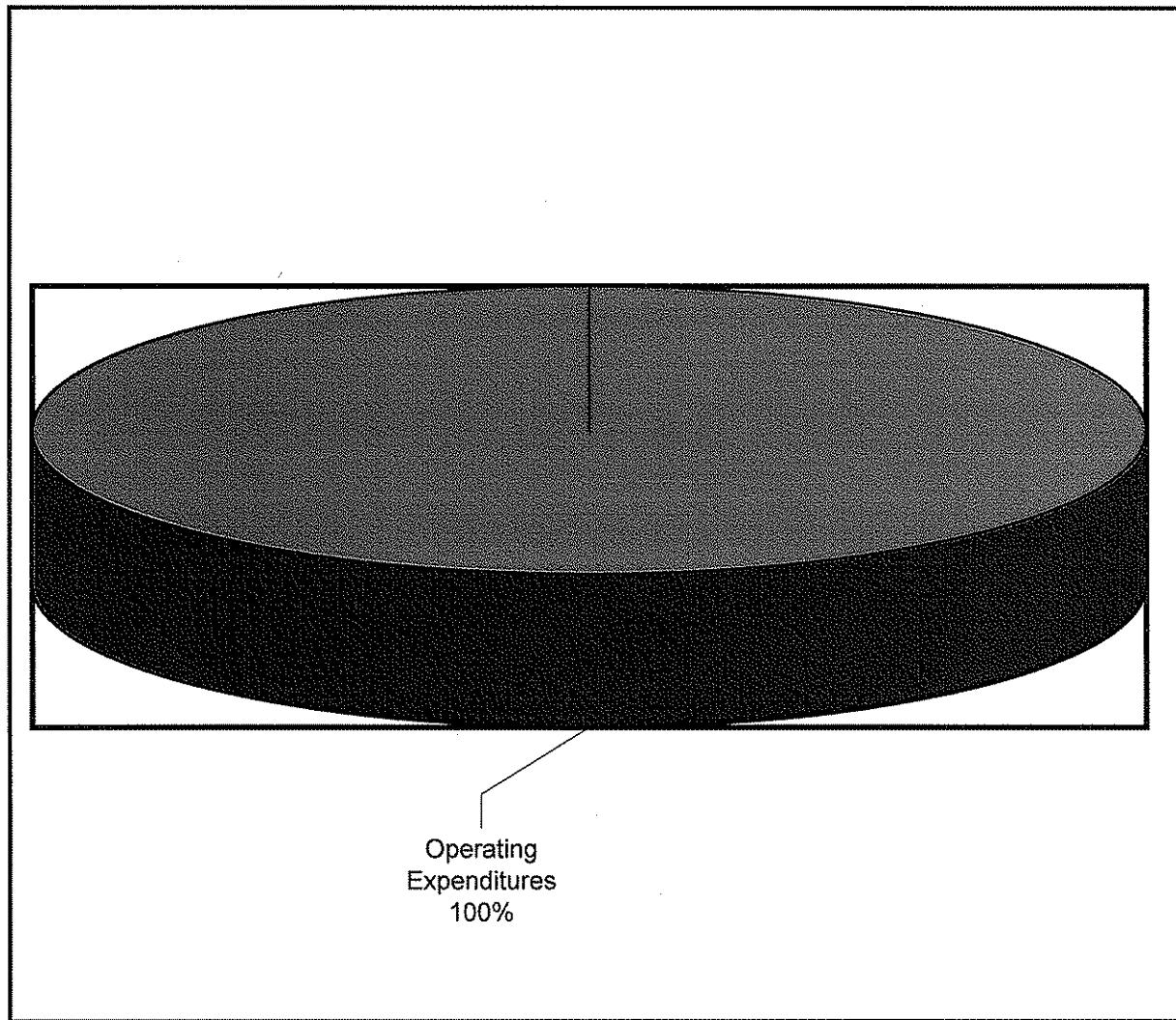
### Special Revenue Fund Revenue



<u>Special Revenue Fund Revenue</u>	<u>Estimated FY 2007</u>	<u>FY 2008</u>
Homeland Security Grant	\$ 56,098	\$ -
HMGP Grant	311,650	1,457,075
CDBG Grant	71,000	992,600
Transfer from General Fund	98,781	76,686
<b>TOTAL</b>	<b>\$ 537,529</b>	<b>\$ 2,526,361</b>

## SPECIAL REVENUE FUND - SUMMARY

### Special Revenue Fund Expenditures



<u>Special Revenue Fund Expenditures</u>	<u>Estimated</u> <u>FY 2007</u>	<u>FY 2008</u>
Operating Expenditures	\$ 437,936	\$ 2,526,361
Capital Outlay	<u>26,024</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 463,960</u></b>	<b><u>\$ 2,526,361</u></b>

## **SPECIAL REVENUE FUND--REVENUE**

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### Special Revenue Fund Revenue

Account Title	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2007 Estimated Revenue	FY 2008 Adopted Revenue	\$ Change From 2007 Budget
HMGP Local Match	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
HMGP State	-	-	375,950	65,658	310,352	244,694
HMGP Federal	-	-	1,392,715	245,992	1,146,723	900,731
CDBG	-	-	1,063,600	71,000	992,600	921,600
Homeland Security	101,286	56,489	26,856	56,098	-	(56,098)
Transfer from General Fund	-	-	93,085	98,781	76,686	(22,095)
<b>TOTAL REVENUE</b>	<b>\$ 101,286</b>	<b>\$ 126,489</b>	<b>\$ 2,952,206</b>	<b>\$ 537,529</b>	<b>\$ 2,526,361</b>	<b>\$ 1,988,832</b>

### Revenue Explanations

**HMGP:** Hazard Mitigation Grant Program for the purpose of elevating homes to prevent future flooding. This grant is a 75% Federal share, 20% State share, and 5% local homeowner share. The City will administer the grant for the homeowners and also pay the 5% local match using a transfer from the general fund. Twenty-eight homes have qualified for the grant funding; five homes have been elevated and several elevations are in process.

**CDBG:** Community Development Block Grant to elevate homes damaged by Hurricane Isabel, and to reimburse citizens for their repair costs. The City is hopeful that these grant funds will help citizens that had more than 50% damage to their homes from the storm surge raise their homes to an elevation of one foot above the required flood elevation. Twenty-eight homes have qualified for the grant funding; one home has been elevated, several others are in process.

**Homeland Security Grant -- Federal:** In FY 2005, FY 2006 and FY 2007, the City received grants from the Federal government for the purpose of purchasing radio equipment for the public safety departments, to fund the installation of a generator at City Hall, and to purchase a crime scene van for the Police Department.

## SPECIAL REVENUE FUND - EXPENDITURES

### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	5,188	76,772	2,925,350	2,526,361	(398,989)	-13.6%
Capital Outlay	44,043	175,341	26,856	-	(26,856)	-100.0%
<b>Totals</b>	<b>\$ 49,231</b>	<b>\$ 252,113</b>	<b>\$ 2,952,206</b>	<b>\$ 2,526,361</b>	<b>\$ (425,845)</b>	<b>-14.4%</b>

### Personnel Summary

n/a

### Goals and Objectives

- \* Elevate homes above the required flood elevation to minimize future flood damage.
- \* Assist homeowners in the grant application and review process.
- \* Submit reimbursement requests to granting agencies in a timely manner.
- \* Monitor elevation projects to ensure homes are elevated in accordance with guidelines.
- \* Complete elevation projects in a timely manner and on schedule within the grants' completion period.
- \* Apply for additional grants when they may become available.

### Major Fund Functions

- \* To account for grant funds which are legally restricted for specific purposes.
- \* Provide information on the sources and applications of restricted resources.

### Performance Measures

	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Estimated FY 2008
Homes Eligible for Grant Funding	0	0	34	22
Homes Elevated/Citizens Reimbursed	0	0	6	50
Special Purpose Grants Received	1	1	3	2

### Significant Budget Items

- \* The HMGP grant is for elevating 28 homes. The grant has a local match requirement of 5%.

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## SOLID WASTE FUND - SUMMARY

### Solid Waste Fund Description

The Solid Waste Fund is an Enterprise Fund which accounts for the collection, disposal, and recycling of household and municipal solid waste, residential hazardous materials, bulky items, and landscaping debris.

The City used a pay-by-the-bag program for the past 13 years. In FY 2007, it was the intention of City Council to eliminate the green bag fee and institute a monthly disposal fee of \$10 per eligible address. Due to many citizen comments received opposing the change in the service, Council established a Solid Waste committee to study the City's refuse collection and disposal service. Therefore, during FY 2007, the City continued with the pay-by-the-bag program until the committee made a recommendation to Council for approval. After several months of evaluating different programs, the committee's recommendation was to implement a container/cart program which will provide a convenient means for homeowners to dispose of trash.

In January 2007, City Council approved the committee's recommendation and City staff began the implementation of the container/cart program to begin October 1, 2007. In FY 2008, there is a planned use of Net Assets to make container/cart purchases in order to implement the new program.

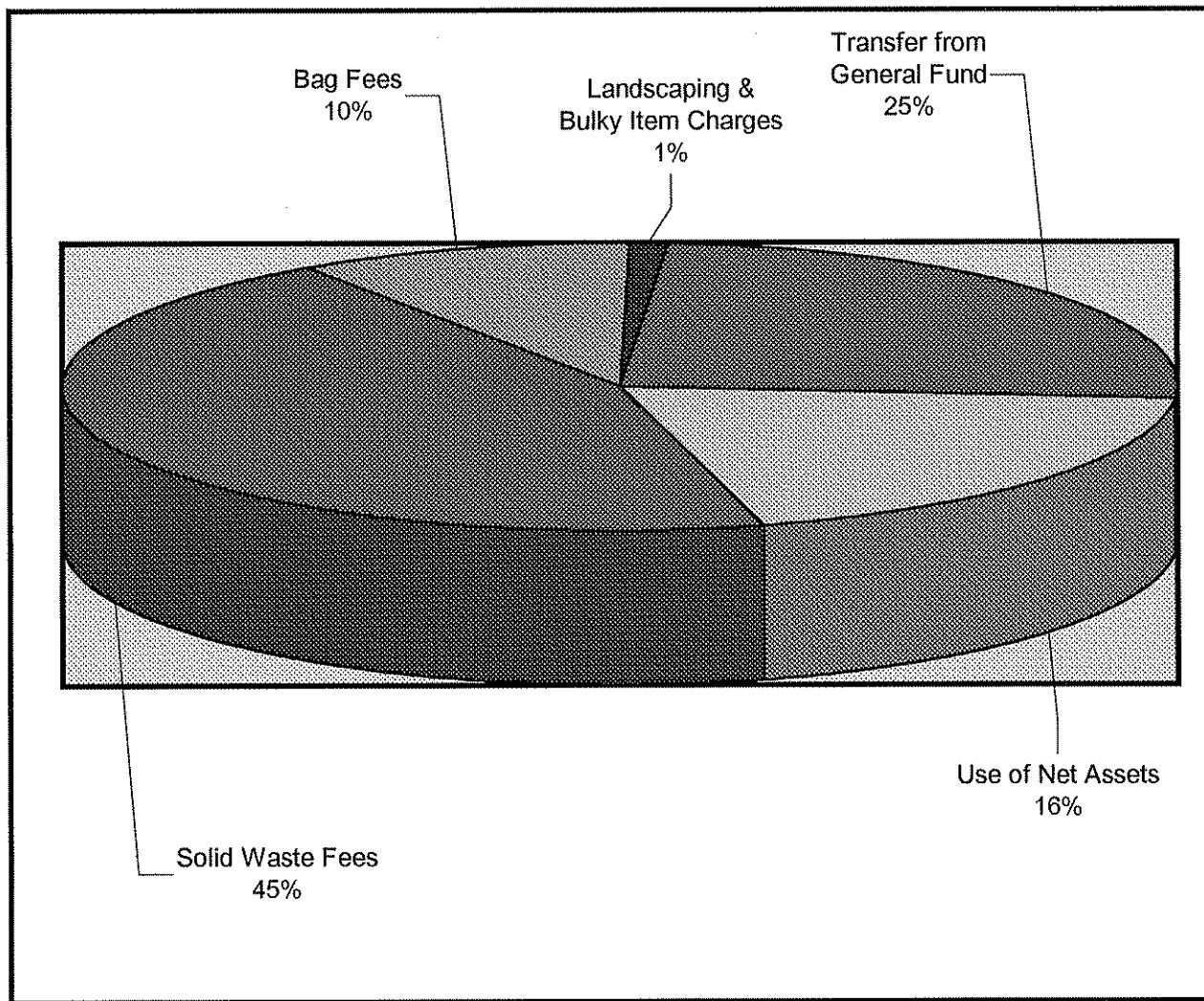
Citizens will be notified of the change in the program and given a choice of their disposal container. Details of the program can be found on the following page under Solid Waste revenue explanations.

### Solid Waste Projection of Net Assets

Beginning Net Assets - 7/1/2004		\$ 585,554
Actual FY 2005 Revenues	\$ 522,552	
Actual FY 2005 Expenses	<u>(475,269)</u>	47,283
Net Assets - 6/30/2005		\$ 632,837
Actual FY 2006 Revenues	\$ 554,265	
Actual FY 2006 Expenses	<u>(528,325)</u>	25,940
Net Assets - 6/30/2006		\$ 658,777
Estimated FY 2007 Revenues	\$ 394,600	
Estimated FY 2007 Expenses	<u>(544,600)</u>	(150,000)
Projected Net Assets - 6/30/2007		\$ 508,777
Estimated FY 2008 Revenues	\$ 826,920	
Estimated FY 2008 Expenses	<u>(1,026,920)</u>	(200,000)
<b>Projected Net Assets - 6/30/2008</b>		<b>\$ 308,777</b>

## SOLID WASTE FUND - SUMMARY

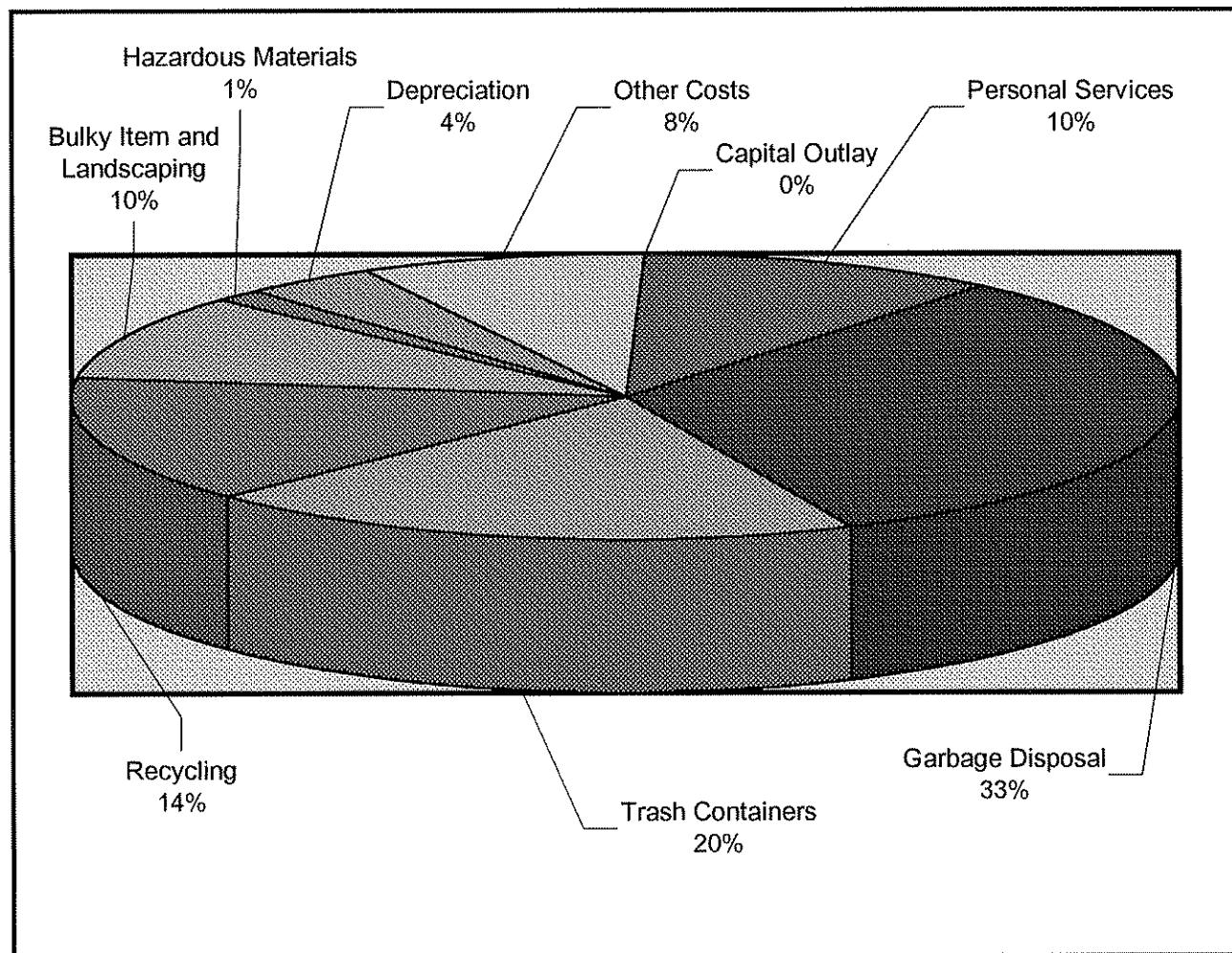
### Solid Waste Revenue



<u>Solid Waste Revenue</u>	<u>Estimated</u>	
	<u>FY 2007</u>	<u>FY 2008</u>
Solid Waste Fees	\$ -	\$ 460,000
Bag Fees	315,000	100,000
Landscaping & Bulky Item Charges	10,100	9,500
Miscellaneous	3,500	-
Transfer from General Fund	66,000	257,420
Use of Net Assets	150,000	<u>200,000</u>
<b>TOTAL</b>	<b><u>\$ 544,600</u></b>	<b><u>\$ 1,026,920</u></b>

## SOLID WASTE FUND - SUMMARY

### Solid Waste Expenses



<u>Solid Waste Expenses</u>	<u>Estimated</u>	<u>FY 2007</u>	<u>FY 2008</u>
Personal Services	\$ 122,760	\$ 107,210	
Garbage Disposal	68,000	332,000	
Trash Containers	-	200,000	
Recycling	115,100	148,335	
Bulky Item and Landscaping	95,770	99,020	
Hazardous Materials	16,740	15,385	
Depreciation	48,465	38,060	
Other Costs	77,765	86,610	
Capital Outlay	-	300	
 <b>TOTAL</b>	 <b>\$ 544,600</b>		<b>\$ 1,026,920</b>

## SOLID WASTE FUND - REVENUE

### Solid Waste Revenue

Account Title	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2007 Estimated Revenue	FY 2008 Adopted Revenue	\$ Change From 2007 Budget	% Change From 2007 Budget
<hr/>							
Solid Waste Fees	\$ -	\$ -	\$ -	\$ 460,000	\$ 460,000		n/a
Bag Fees	311,588	314,175	-	315,000	100,000	100,000	n/a
Disposal Fees	-	-	534,000	-	-	(534,000)	-100.0%
Landscaping Debris Charge	12,468	9,780	10,000	10,000	9,000	(1,000)	-10.0%
Bulky Item Charge	810	180	500	100	500	-	0.0%
Miscellaneous	486	10,797	100	3,500	-	(100)	-100.0%
Sale of Equipment	-	36,000	-	-	-	n/a	n/a
Transfer from General Fund	197,200	183,333	-	66,000	257,420	257,420	n/a
Use of Unrestricted Net Assets	-	-	-	150,000	200,000	200,000	n/a
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 522,552</b>	<b>\$ 554,265</b>	<b>\$ 544,600</b>	<b>\$ 544,600</b>	<b>\$ 1,026,920</b>	<b>\$ 482,320</b>	<b>88.6%</b>

### Revenue Explanations

**Solid Waste Fees:** In FY 2008, the proposed fees are based on a new container/cart program with an estimated start date of October 1, 2007. The fees will be billed bi-monthly along with the sewer service fees. Citizens will have the option to choose from 5 plans.

#### Proposed Bi-Monthly Fees:

Plan A = 32 gallon container/cart	\$19.00
Plan B = 64 gallon container/cart	\$30.00
Plan C = (2) 64 gallon container/carts	\$54.00
Plan D = 32 gallon container/cart (bi-weekly pickup)	\$12.00
Plan E = no container/cart (private lanes, townhomes)	\$3.00

Residents have a choice of Plan A, Plan B or Plan C. Residents who qualify, have a choice of Plan D for pick-up every other week based on age. Plan E is offered only to residents who live on a private lane or townhomes where a hardship exists that a trash container/cart is impractical to use. Residents choosing Plan E will still use the pay-by-the-bag system and the \$3.00 fee is to cover the cost of recycling. All residents may use the pay-by-the-bag system when their chosen trash container/cart is not large enough for their weekly trash service. Trash bags will still be available for purchase at local businesses.

**Bag Fees:** In FY 2008, the City will continue to use a pay-by-the-bag program as the primary source of revenue until the implementation of the container/cart program begins. The green bags fee will remain level in packages of 5 at a price of \$8.75 per package (\$1.75 per bag). This fee has been the same for the previous 4 fiscal years. Residents who are over 65 and/or are permanently disabled who meet certain income requirements are eligible for free green bags.

**Landscaping Debris Charges:** The City provides curbside pickup service for woody waste at a proposed fee of \$12 per pickup. The fee is intended to cover a small portion of the labor cost incurred in picking up landscaping debris. The City is estimated to pay VPPSA \$59,020 in FY 2008. Residents may also take their landscaping debris to the VPPSA regional composting facility located at the York County Landfill at no charge to the resident.

**Bulky Item Charge:** Bulky item pickup is free to residents for the first 4 pickups per calendar year and \$30 per pickup for more than 4 pickups. The fee is intended to limit the number of bulky item pickups in a year, not to cover the cost of the operation.

**Transfer from the General Fund:** In FY 2008, revenue to help off set the start up expenses for the new container/cart program. In FY 2005 and 2006, the transfer represented revenue to help cover the cost of bulky item/landscaping debris pickup. In FY 2007, the adopted budget did not have a transfer from the general fund due to the planned change in the program.

**Use of Unrestricted Net Assets:** Excess accumulated earnings will be used to purchase container/carts for the new program.

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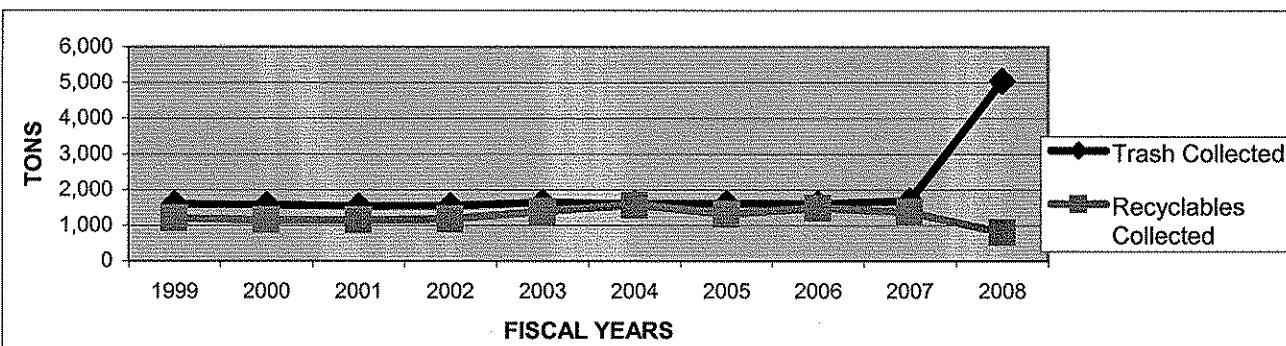
## SOLID WASTE FUND - GARBAGE AND RECYCLING

### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
Personal Services	\$ 36,657	\$ 41,034	\$ 44,430	\$ 22,840	\$ (21,590)	-48.6%
Operating Expenses	220,452	220,353	240,165	738,595	498,430	207.5%
Capital Outlay	14,639	21,769	18,620	9,300	(9,320)	-50.1%
<b>Totals</b>	<b>\$ 271,748</b>	<b>\$ 283,156</b>	<b>\$ 303,215</b>	<b>\$ 770,735</b>	<b>\$ 467,520</b>	<b>154.2%</b>

### Personnel Summary

	FY 2005 Authorized	FY 2006 Authorized	FY 2007 Authorized	FY 2008 Authorized
Equipment Operator II	1	1	1	0.5
<b>Totals</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.5</b>



### Goals and Objectives

- \* Implement the new trash collection program by October 1, 2007 while outsourcing the collection process.
- \* Continue collecting all City trash routes within four days.
- \* Work toward having citizens living on private lanes bring their trash out to the public street for pick up as they do with their recycling bins.
- \* Continue to provide curbside recycling via VPPSA to all City residents.

## **SOLID WASTE FUND - GARBAGE AND RECYCLING**

### **Major Departmental Functions**

- \* Furnish a quality solid waste disposal service to the citizens of Poquoson.
- \* Collect and dispose of non-recyclable waste.
- \* Oversee the curbside recycling program which is administered by VPPSA.

### **Performance Measures**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Estimated FY 2007</b>	<b>Estimated FY 2008</b>
Number of Trash Bags Collected	163,400	169,577	165,000	1,000
Trash Collected (Tons)	1,610	1,603	1,695	5,050
Recyclables Collected by Contractor (Tons)	1,312	1,484	1,367	800

### **Significant Budget Items**

- \* Decrease in personal services is due to outsourcing the collection for the new refuse program. Employee will be permanently transferred to Public Works for the second half of the fiscal year.
- \* Increase in operating expenses is due to purchasing an estimated 4,400 carts at \$45 each and contractor operations for outsourcing the collection process.
- \* Decrease in capital outlay is due to decreased depreciation and elimination of the City's equipment.
- \* Increase in garbage disposal at the Hampton Steam Plant, with estimated cost of \$26.00 per ton.
- \* Curbside recycling cost is \$2.84 per household each month in FY 2008.
- \* Hazardous material disposal is contracted through VPPSA. In FY 2008, the cost is expected to be \$15,385 a decrease of \$1,355 from FY 2007.

### **Program Accomplishments**

- \* This is the fourteenth year that the City has collected residential household waste rather than outsource the service.
- \* Contracted labor is used to assist with trash collection to eliminate reduce City employee injuries.



## SOLID WASTE FUND - BULKY ITEM AND LANDSCAPING

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### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
Personal Services	\$ 48,519	\$ 69,021	\$ 78,330	\$ 84,370	\$ 6,040	7.7%
Operating Expenses	136,802	158,135	133,210	142,755	9,545	7.2%
Capital Outlay	18,200	18,013	29,845	29,060	(785)	-2.6%
<b>Totals</b>	<b>\$ 203,521</b>	<b>\$ 245,169</b>	<b>\$ 241,385</b>	<b>\$ 256,185</b>	<b>\$ 14,800</b>	<b>6.1%</b>

### Personnel Summary

	FY 2005 Authorized	FY 2006 Authorized	FY 2007 Authorized	FY 2008 Authorized
Equipment Operator II	1	1	1	1
Maintenance Worker I	1	1	1	1
<b>Totals</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Goals and Objectives

- \* Furnish bulky item and landscaping debris pickup for the citizens of Poquoson.
- \* Collect waste oil and batteries for recycling.
- \* Assist in the recycling of landscaping debris to produce mulch and compost.
- \* Collect metal items for recycling to help reduce disposal costs.
- \* Pick up bulk items and landscaping debris within 7 days after it is placed in the City's right-of-way when a request from the property owner has been received.

## **SOLID WASTE FUND - BULKY ITEM AND LANDSCAPING**

### **Major Departmental Functions**

- \* To continue to furnish quality service to the citizens of Poquoson.
- \* To continue to complete all bulky item and landscaping debris pickup within one week.
- \* Educate citizens about the availability and use of the regional composting facility in York County.
- \* Educate citizens about the need to call in for debris pickups and to not place their debris piles in the gutters or ditches for pickup.

### **Performance Measures**

	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Estimated FY 2007</b>	<b>Estimated FY 2008</b>
Waste Oil Collected for Recycling (gallons)	3,490	4,450	3,712	3,900
Bulky Item Debris Collected for Disposal*	1,820	1,222	1,246	2,650
Landscape Debris Collected for Recycling*	2,139	2,890	2,860	2,650
Metal Items Collected for Recycling*	296	103	200	220
Used Tires Collected for Recycling	227	93	150	200

\* Amounts given in tons

### **Significant Budget Items**

- \* Increase in personal services is due to merit increase and health insurance.
- \* Increase in operating expenses is due to the rising cost of motor vehicle expenses.

### **Program Accomplishments**

- \* Notified citizens with door hangers of the need to call in for a debris pickup if a pile had been in front of their home for more than a week.
- \* Provided good and dependable bulky item and landscaping service. Received compliments on how clean the City employees leave the bulky item area after a pickup.
- \* Provided no cost debris pick-up for Tropical Storm Ernesto and 2 other storms that occurred within eight weeks of each other in fall of 2006.

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## **UTILITIES FUND - SUMMARY**

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### **Utilities Fund Description**

The Utilities Fund is operated as an Enterprise Fund which is used to account for sewer operations that function as though they were a private-sector entity. An Enterprise Fund is expected to cover its costs through user charges. The Utilities Fund provides for the maintenance of sewer lines and pump stations, and the debt service incurred in having the sewer originally extended and renovated. The department provides 24 hour service for the 29 pump stations, 46 miles of gravity sewer lines and 18 miles of sewer force mains, installation of sewer taps, replacement or repair of broken or misaligned lines.

In FY 1998, the Council approved two loan applications totaling \$10,000,000 with the State Department of Environmental Quality to extend sewer to all remaining homes in Poquoson that are on public right-of-ways.

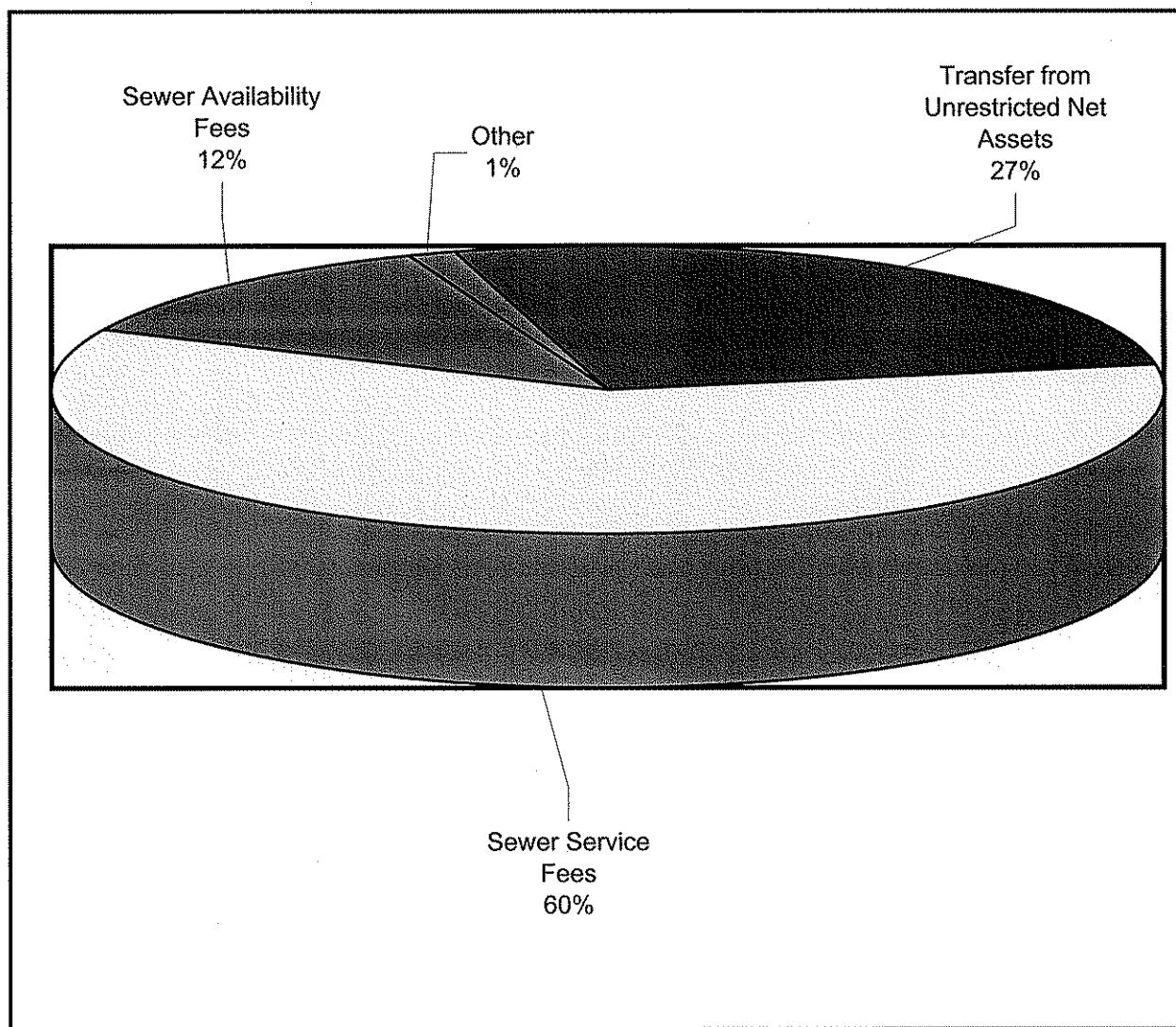
In FY 2004, the City completed the rehabilitation of 7 pump stations at an estimated cost of \$1,000,000.

### **Utilities Fund Projection of Net Assets**

Beginning Net Assets - 7/1/2004		\$ 6,118,851
Actual FY 2005 Revenues	\$ 1,882,394	
Actual FY 2005 Expenses	(1,690,870)	191,524
Net Assets - 6/30/2005		\$ 6,310,375
Actual FY 2006 Revenues	\$ 1,796,775	
Actual FY 2006 Expenses	(1,704,446)	92,329
Net Assets - 6/30/2006		\$ 6,402,704
Estimated FY 2007 Revenues	\$ 1,759,348	
Estimated FY 2007 Expenses	(1,759,348)	-
Projected Net Assets - 6/30/2007		\$ 6,402,704
Estimated FY 2008 Revenues	\$ 1,793,010	
Estimated FY 2008 Expenses	(1,793,010)	-
<b>Projected Net Assets - 6/30/2008</b>		<b>\$ 6,402,704</b>

## UTILITIES FUND - SUMMARY

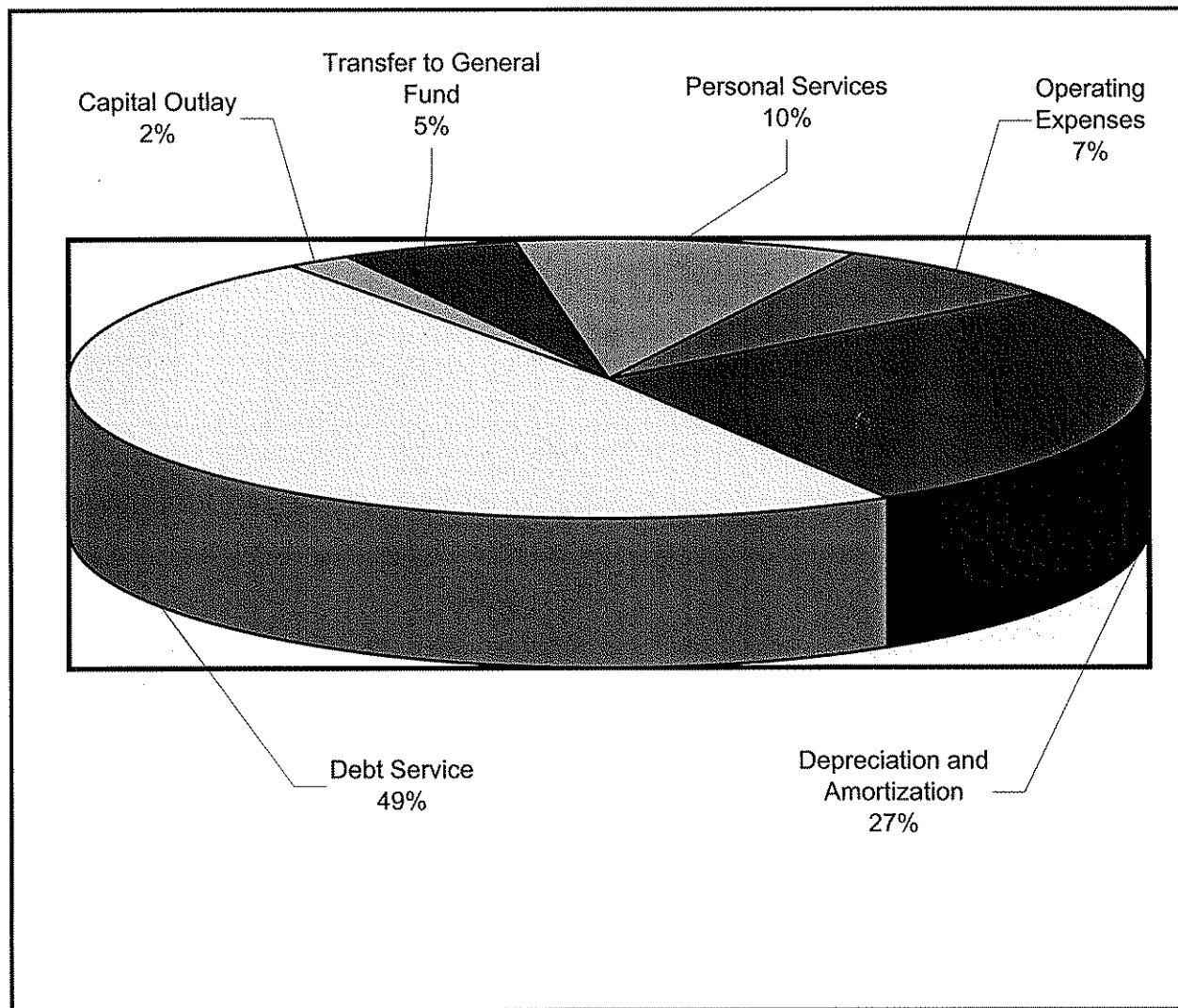
### Utilities Fund Revenue



<u>Utilities Fund Revenue</u>	<u>Estimated FY 2007</u>	<u>FY 2008</u>
Sewer Service Fees	\$1,442,390	\$1,462,210
Sewer Availability Fees	300,000	300,000
Notes Receivable -- Principal and Interest	4,400	500
Other	12,558	30,300
Transfer from Unrestricted Net Assets	<u>693,042</u>	<u>656,100</u>
<b>TOTAL</b>	<b><u>\$2,452,390</u></b>	<b><u>\$2,449,110</u></b>

## UTILITIES FUND - SUMMARY

### Utilities Fund Expenditures



<u>Utilities Fund Expenditures</u>	<u>Estimated FY 2007</u>	<u>FY 2008</u>
Personal Services	\$244,100	\$254,430
Operating Expenses	157,335	171,245
Depreciation and Amortization	693,042	656,064
Debt Service	1,214,763	1,188,991
Capital Outlay	13,150	48,380
Transfer to General Fund	<u>130,000</u>	<u>130,000</u>
<b>TOTAL</b>	<b><u>\$2,452,390</u></b>	<b><u>\$2,449,110</u></b>

## UTILITIES FUND - REVENUE

<u>Utilities Revenue</u> Account Title	FY 2005 Actual	FY 2006 Actual	FY 2007	FY 2007	FY 2008	\$	%
			Revised Budget	Estimated Revenue	Adopted Revenue	Change From 2007 Budget	Change From 2007 Budget
Sewer Service Fees	\$ 1,271,098	\$ 1,412,783	\$ 1,442,390	\$ 1,442,390	\$ 1,462,210	\$ 19,820	1.4%
Sewer Availability Fees	587,000	360,000	300,000	300,000	300,000	-	0.0%
Notes Receivable - Interest	3,101	1,111	400	400	500	100	25.0%
Notes Receivable - Penalties	1,190	670	1,000	1,000	-	(1,000)	-100.0%
Miscellaneous Revenue	441	620	400	400	300	(100)	-25.0%
Late Payment Fees	16,194	21,215	7,158	7,158	15,000	7,842	109.6%
Interest Income	3,370	376	8,000	8,000	15,000	7,000	87.5%
Transfer-Unrestricted Net Assets	811,018	659,195	693,042	693,042	656,100	(36,942)	-5.3%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 2,693,412</b>	<b>\$ 2,455,970</b>	<b>\$ 2,452,390</b>	<b>\$ 2,452,390</b>	<b>\$ 2,449,110</b>	<b>\$ (3,280)</b>	<b>-0.1%</b>

### Revenue Explanations

**Sewer Service Fees:** Each household which is connected to sewer is assessed a flat sewer service fee unless a waiver is granted by City Council. In FY 2008, the Sewer Service fee is \$50 bi-monthly.

The Sewer Ordinance has a sliding scale that is offered to households who meet certain income requirements. It is estimated that \$32,250 of sewer fees is waived due to the scale. Reduced fees are projected to be \$6,750.

### **Sliding Scale Sewer Service Fees:**

<b>Combined Income</b>	FY 2007 Adopted Bi-Monthly Fees	FY 2008 Adopted Bi-Monthly Fees	Projected Number of Households	FY 2008 Estimated Revenue	FY 2008 Estimated Loss Revenue
\$25,000 or less	\$0	\$0	90	\$0	\$ 27,000
25,001 - 30,000	12.50	12.50	10	750	2,250
30,001 - 35,000	25.00	25.00	10	1,500	1,500
35,001 - 40,000	37.50	37.50	20	4,500	1,500
over 40,000	50.00	50.00	4,653	1,395,900	0
			4,783	\$ 1,402,650	\$ 32,250

In FY 2008, there are an estimated 4,783 users of sewer for total revenues of \$1,402,650. It is also estimated that 50 new homes will connect to sewer and pay bi-monthly fees for 1/2 of the year totaling \$7,500 in additional revenue.

Commercial users are charged the flat sewer service fee plus a fee based on water consumption. In FY 2008, the commercial fee is \$1.75 for every 100 cubic feet of water consumed. In FY 2007, the fee was \$1.25 and has not been increased since FY 1999. The fee increase will help replace a 1994 utility truck. In FY 2008, it is estimated that \$51,660 in commercial water consumption fees will be collected.

## UTILITIES FUND - REVENUE

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**Sewer Availability Fees:** The sewer availability fee for a vacant lot is \$6,000. For FY 2008, it is estimated that 50 new properties will generate \$300,000.

The Sewer Availability Fee is as follows:

Water Meter Size (inches)	<u>Availability Fee</u>
5/8	\$6,000
3/4	6,600
1	7,200
1 1/2	7,800
2	8,400
3	9,000
4	10,500
6	14,500

**Notes Receivable - Interest:** The interest rate of 7% charged on notes receivable to homeowners that choose to pay the sewer availability fee on an installment basis.

**Miscellaneous Revenue:** This account includes \$5 sewer tokens for the sewage pump out facility on a City pier, repair revenue for sewer clean outs available to plumbers, and other unusual non-routine transactions.

**Late Payment Fees:** Represents \$5 fee bi-monthly plus 1% interest per month on unpaid bi-monthly sewer service fees for homeowners and commercial accounts.

**Interest Income:** Includes interest earned on non-restricted investments.

**Transfer from Unrestricted Net Assets:** The transfer from retained earnings is the planned drawdown of excess reserves. The Utilities Fund budget includes items affecting the inflow and outflow of cash and non-cash items such as depreciation and amortization. The budgeted use of retained earnings in the Utilities Fund equals non-cash depreciation and amortization. This amount is estimated. Actual use of retained earnings is slightly different than budgeted use of retained earnings since Generally Accepting Accounting Principles (GAAP) requires principal payments on notes receivable to be recorded as a reduction in an asset rather than revenue, and debt principal payments are recorded as a reduction in a liability rather than an expenditure.

## UTILITIES FUND - EXPENDITURES

### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
<b>Personal Services</b>	\$ 174,863	\$ 215,017	\$ 244,100	\$ 254,430	\$ 10,330	4.2%
<b>Operating Expenses</b>	147,453	161,313	157,335	171,245	13,910	8.8%
<b>Depreciation &amp; Amortization</b>	659,195	657,487	693,042	656,064	(36,978)	-5.3%
<b>Debt Service</b>	1,218,963	1,211,067	1,214,763	1,188,991	(25,772)	-2.1%
<b>Transfer to General Fund</b>	153,000	150,000	130,000	130,000	-	0.0%
<b>Capital Outlay*</b>	29,219	18,797	13,150	48,380	35,230	267.9%
<b>Totals</b>	<b>\$ 2,382,693</b>	<b>\$ 2,413,681</b>	<b>\$ 2,452,390</b>	<b>\$ 2,449,110</b>	<b>\$ (3,280)</b>	<b>-0.1%</b>

\*Capital Outlay does not include larger capital expenditures paid for out of bond issuances.

### Personnel Summary

	FY 2005 Authorized	FY 2006 Authorized	FY 2007 Authorized	FY 2008 Authorized
Superintendent of Utilities	0	1	1	1
Utilities Foreman	1	1	1	1
Utilities Technician	2	2	2	1
Utilities Worker	1	0	0	1
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Goals and Objectives

- \* Maintain current level of system reliability and provide 24 hour emergency service.
- \* Address the system infiltration and in-flow problem by measuring flows in pump station service areas.
- \* Continue to improve system's ability to handle major disaster events.
- \* Continue to operate the sewer system in a safe and cost effective manner with emphasis on protecting the environment.
- \* Negotiate with the EPA's National Performance Based Strategy for Sanitary Sewer Overflows (SSOS).

## **UTILITIES FUND - EXPENDITURES**

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### **Major Departmental Functions**

- \* Operate and maintain the City's sanitary sewer system.
- \* Train employees in the areas of system operation and safety.
- \* Document and explain departmental programs and expenditures.
- \* Assist in planning and inspections of proposed development and building projects within the City.
- \* Assisting departments with services and special projects.

<b><u>Performance Measures</u></b>	<b>Actual FY 2005</b>	<b>Actual FY 2006</b>	<b>Estimated FY 2007</b>	<b>Estimated FY 2008</b>
Force Main Miles	18	18	18	18
Grinder Pump Stations	19	19	19	19
Laterals Cleaned bi-monthly	10	11	10	11
Laterals Cleaned bi-yearly	14	11	14	11
Laterals Installed	10	6	10	6
Laterals Repaired	28	27	10	15
Locations Marked for Miss Utilities	2,408	2,507	2,500	2,500
Pump Stations	29	29	29	29
Pumps Repaired	28	17	14	15
Sewer Connections	4,556	4,660	4,758	4,783
Sewer Gravity Miles	46	47	46	47

### **Significant Budget Items**

- \* Increase in personal services is due to a merit increase and health insurance.
- \* Increase in operating expenses is due to higher cost of fuel and electricity.
- \* Increase in capital outlay is to replace a 1994 Utility Truck estimated cost is \$30,000.

### **Program Accomplishments**

- \* Provided safety training for department employees.
- \* Provided job skill and system training for new employees.
- \* Maintained a high level of customer service while increasing the number of customers.
- \* Installed generators at City Hall, Public Works, and the Utilities building.

# UTILITIES FUND CAPITAL PROJECTS - CIP PLAN SUMMARY

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FY 2008 Utilities Fund Capital Projects  
Adopted Budget

Adopted CIP Summary FY 2008 -- FY 2012

Project	FY 2008 Adopted Budget	FY 2008 Adopted Project	FY 2009 Adopted Project	FY 2010 Adopted Project	FY 2011 Adopted Project	FY 2012 Adopted Project
<b>Equipment Projects</b>						
Sewer Main Inspection	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Utility Truck	30,000	30,000	-	-	-	-
Back-Up Generator for PS #7	-	-	-	-	30,000	-
Back-Up Generator for PS #8	-	-	30,000	-	-	-
Back-Up Generator for PS #10	-	30,000	-	-	-	-
Back-Up Generator for PS #11	-	-	-	30,000	-	-
Sewer Cleaner	-	-	90,000	-	-	-
<b>Total Equipment Projects</b>	<b>\$ 30,000</b>	<b>\$ 130,000</b>	<b>\$ 190,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 70,000</b>
<b>Facility Projects</b>						
Expansion of Utilities Building	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
<b>Total Facility Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Totals</b>	<b>\$ 30,000</b>	<b>\$ 130,000</b>	<b>\$ 220,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 70,000</b>

Expenditures Explanations

The FY 2008 -- FY 2012 CIP plan was adopted by City Council on May 14, 2007 with \$130,000 worth of projects adopted for FY 2008. However, the project funded during the budget adoption process was for replacement of a utility truck for \$30,000.

## PARKS AND RECREATION FUND - SUMMARY

### Parks and Recreation Fund Description

The Parks & Recreation Enterprise Fund is used to account for parks and recreation programs and activities which are financed by user fees. The Parks & Recreation Fund is separated into several departments; Field, Pool, Special Events and Child Care Program. The Field Department includes activities for recreational leagues, athletics, arts and crafts and instructional classes. The Pool Department funds all activities relating to the pool, including swim lessons, recreational swimming and the swim team. An enclosed dome was constructed in September 2005 over the pool to allow year round use of the facility. Special Events provide family oriented programs and festivals for the enjoyment of Poquoson citizens. In FY 2006, the Child Care Program was separated into its own department for management purposes; however, late in FY 2006, that program ended. The department was eliminated for FY 2007 and FY 2008, but is shown for FY 2005 and FY 2006 actual costs.

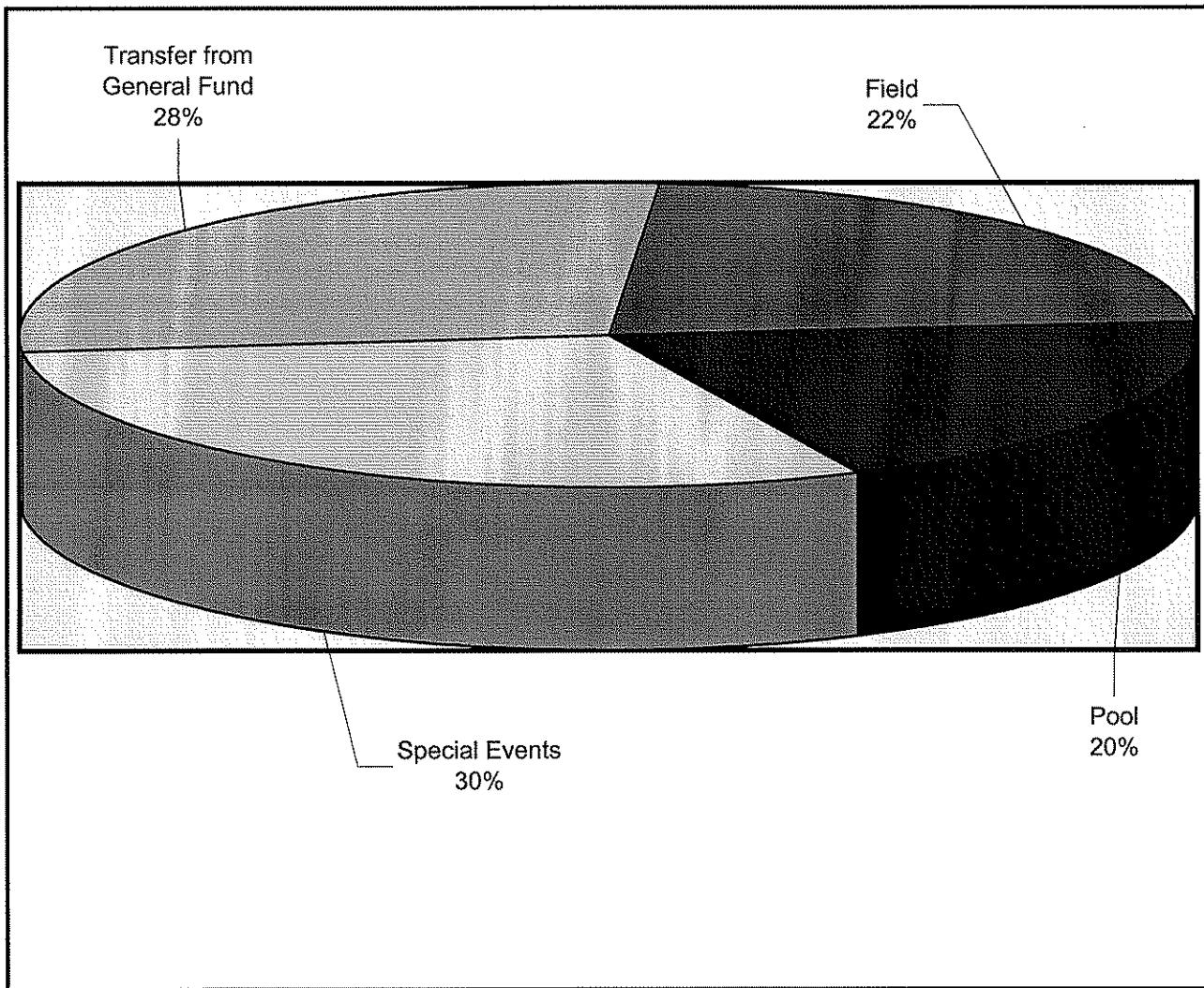
This fund also pays for several full time staff as well as part time positions of gym supervisor, lifeguards, and swim instructors at the pool.

### Parks and Recreation Fund Projection of Net Assets

Beginning Net Assets - 6/30/2004	\$ 59,328
Actual FY 2005 Revenues	\$ 562,383
Actual FY 2005 Expenses	(545,799)
Net Assets - 6/30/2005	\$ 16,584
	\$ 75,912
Actual FY 2006 Revenues	\$ 643,532
Actual FY 2006 Expenses	(587,701)
Net Assets - 6/30/2006	\$ 55,831
	\$ 131,743
Estimated FY 2007 Revenues	\$ 405,540
Estimated FY 2007 Expenses	(452,060)
Projected Net Assets - 6/30/2007	\$ (46,520)
	\$ 85,223
Estimated FY 2008 Revenues	\$ 464,860
Estimated FY 2008 Expenses	(464,860)
<b>Projected Net Assets - 6/30/2008</b>	<b>\$ 85,223</b>

## PARKS AND RECREATION FUND - SUMMARY

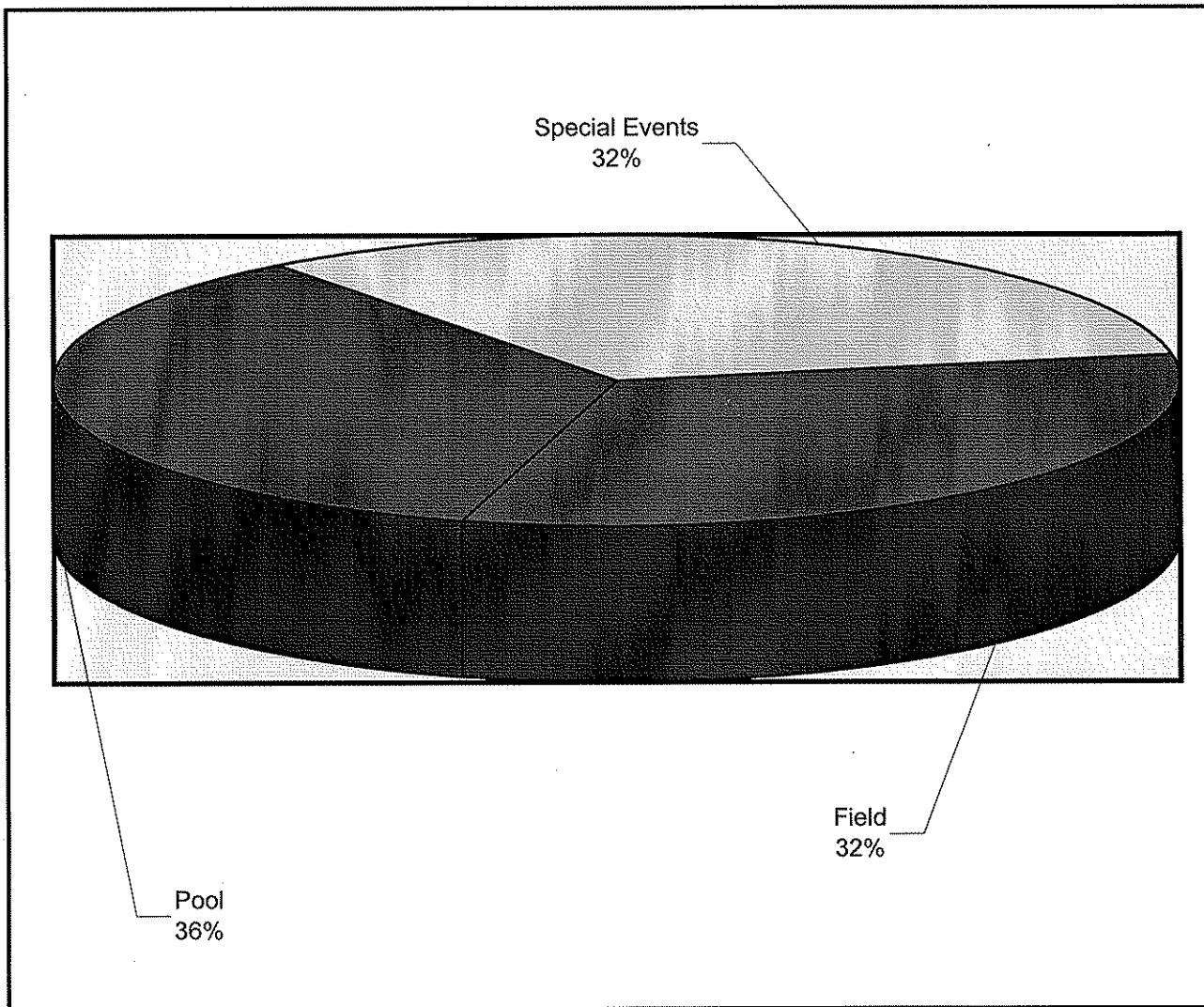
### Parks and Recreation Revenue



<u>Parks and Recreation Revenue</u>	<u>Estimated</u>	
	<u>FY 2007</u>	<u>FY 2008</u>
Charges for Services:		
Field	\$ 96,650	\$ 102,800
Pool	91,680	90,250
Special Events	147,500	140,800
Transfers from General Fund	<u>69,710</u>	<u>131,010</u>
 TOTAL	 <u>\$ 405,540</u>	 <u>\$ 464,860</u>

## PARKS AND RECREATION FUND - SUMMARY

### Parks and Recreation Expenses



### Parks and Recreation Expenses

	<u>Estimated</u>	
	<u>FY 2007</u>	<u>FY 2008</u>
Field	\$ 143,270	\$ 149,240
Pool	167,875	164,980
Special Events	140,915	150,640
<b>TOTAL</b>	<b><u>\$ 452,060</u></b>	<b><u>\$ 464,860</u></b>

## PARKS & RECREATION FUND - REVENUE

### Parks and Recreation Revenue

Account Title	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Revenue	FY 2007 Estimated Revenue	FY 2008 Adopted Revenue	\$ Change From 2007 Budget	% Change From 2007 Budget
<b>Field:</b>							
Adult Athletics	\$ 6,120	\$ 5,831	\$ 8,000	\$ 6,000	\$ 7,000	\$ (1,000)	-12.5%
Adult Recreation Program	4,603	1,959	750	2,500	2,000	1,250	166.7%
Discount Ticket Sales	7,663	15,227	8,000	8,000	8,000	-	0.0%
Instructional Classes	56,629	50,650	50,000	35,000	52,000	2,000	4.0%
Miscellaneous	5,967	404	300	1,400	300	-	0.0%
Teen Program	94	-	3,400	750	1,500	(1,900)	-55.9%
Youth Athletics	37,799	29,758	43,000	43,000	32,000	(11,000)	-25.6%
Community Center	40	-	-	-	-	-	n/a
<b>Field Revenue</b>	<b>\$ 118,915</b>	<b>\$ 103,829</b>	<b>\$ 113,450</b>	<b>\$ 96,650</b>	<b>\$ 102,800</b>	<b>\$ (10,650)</b>	<b>-9.4%</b>
<b>Pool:</b>							
Gate Admission	10,755	14,064	19,000	11,000	15,000	(4,000)	-21.1%
Miscellaneous	1,010	2,168	750	130	750	-	0.0%
Other Pool Activities	2,264	3,141	500	5,550	3,000	2,500	500.0%
Pool Passes	14,147	9,079	28,000	12,000	11,000	(17,000)	-60.7%
Pool Rental	2,175	29,172	60,500	28,000	25,500	(35,000)	-57.9%
Swim Team	13,557	11,901	15,000	15,000	15,000	-	0.0%
Swimming Lessons	14,575	18,720	22,000	20,000	20,000	(2,000)	-9.1%
<b>Pool Revenue</b>	<b>\$ 58,483</b>	<b>\$ 88,245</b>	<b>\$ 145,750</b>	<b>\$ 91,680</b>	<b>\$ 90,250</b>	<b>\$ (55,500)</b>	<b>-38.1%</b>
<b>Special Events:</b>							
Childrens Events	4,750	4,750	4,750	4,750	4,750	-	0.0%
Fireworks in the Marsh	-	1,954	600	1,664	1,650	1,050	175.0%
Holiday Parade	500	675	600	525	600	-	0.0%
Seafood Festival Activities	3,755	2,993	2,200	5,636	4,800	2,600	118.2%
Seafood Festival Sponsors	47,700	50,950	41,000	52,150	46,000	5,000	12.2%
Seafood Festival Vendors	54,842	58,872	49,000	56,845	58,000	9,000	18.4%
Seafood Festival Parking	17,232	23,501	25,000	25,930	25,000	-	0.0%
<b>Special Events Revenue</b>	<b>\$ 128,779</b>	<b>\$ 143,695</b>	<b>\$ 123,150</b>	<b>\$ 147,500</b>	<b>\$ 140,800</b>	<b>\$ 17,650</b>	<b>14.3%</b>
<b>Child Care Program</b>	<b>\$ 164,306</b>	<b>\$ 123,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>
<b>Sale of Equipment</b>	<b>\$ 8,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>
<b>Transfer from General Fund</b>	<b>\$ 83,600</b>	<b>\$ 184,350</b>	<b>\$ 69,710</b>	<b>\$ 69,710</b>	<b>\$ 131,010</b>	<b>\$ 61,300</b>	<b>87.9%</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 562,383</b>	<b>\$ 643,532</b>	<b>\$ 452,060</b>	<b>\$ 405,540</b>	<b>\$ 464,860</b>	<b>\$ 12,800</b>	<b>2.8%</b>

## PARKS & RECREATION FUND - REVENUE

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### Field Revenue Explanations

**Adult Recreation Program:** Revenues collected for trips to local and regional attractions. The program provides transportation, admission tickets and refreshments for these outings. Transportation is provided by the Parks and Recreation or Peninsula Agency on Aging vans.

**Discount Ticket Sales:** Revenues collected from the sale of theme park tickets to Kings Dominion, Busch Gardens and Water Country USA. The City receives a 5% profit share for all tickets sold on consignment.

**Instructional Classes:** Fees paid for instructional classes in ice skating, baton, arts and crafts, gardening, yoga, karate, drama, various sports clinics and camps. A negotiated percentage is charged for instructors' fees.

**Youth Athletics/Adult Athletics:** Revenue from registration for youth soccer, youth and adult basketball league, volleyball and other programs. Fees are to remain level in FY 2008.

<b>Sample Participation Fees:</b>	<b>FY 2007</b>	<b>FY 2008</b>
Adult Basketball	\$470/team	\$500/team
Arts & Crafts Series	39	39
Baseball Pitching Clinic	43	43
Basketball Camp	80	80
Baton	16	17
Drama	40	40
Drama Camp	50	50
Field Hockey Camp	30	30
Golf Camp	100	100
Ice Skating	40	40
Soccer -- Fall and Spring	46	48
Soccer -- Summer Camp	72	72
Tennis Camp	95	95
Volleyball	135/team	135/team
Volleyball Camp	65	65
Youth Basketball	46	48

### Pool Revenue Explanations

In December 2005, the City installed a dome over the pool for the cold weather months which provided the ability to use the pool throughout the year. The City had negotiated a contract with a local swim club for use of the pool on a long term basis which would have resulted in increased revenue for FY 2007. However, early in FY 2007, the swim club disbanded leaving the facility without permanent renters. Recently, another swim club contracted for swim lanes on a reduced scale, resulting in revenue shortfalls for the pool. The dome provides increased opportunities for class offerings year round for the citizens of Poquoson. Now, the Poquoson High School Swim Team uses the pool for practice.

## PARKS & RECREATION FUND - REVENUE

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**Gate Admission:** Daily admission charge of \$4 per day during the summer and \$3 per day during the winter.

**Pool Passes:** Membership passes; rates are as follows:

Pool Pass-- Resident--Summer	\$ 45
Pool Passes --Swim Team	\$ 35 for each participant
Pool Passes-- Non-Resident--Summer	\$ 57

**Pool Rental:** The private rental of the pool and lifeguards after normal operating hours of \$175 per event. In FY 2007, the estimated revenue is significantly lower than the budgeted revenue due to a swim club disbanding. Therefore a decrease in revenue is anticipated for in FY 2008.

**Swim Team:** Fee the participants pay to be on the swim team; \$120 resident and \$130 non-resident. This collected fee pays for the coaches, use of pool and chemicals. Winter team; \$250 for 5 months of use.

**Swimming Lessons:** Swimming classes offered are certified by the American Red Cross. Fees charged are \$35 per child from ages 3-5 years for the Little Peoples Swim class. Level I through Level VI courses are available for ages 6 and older for \$45 per session. There are five sessions offered per summer that provide instruction for eight days per session. With the pool enclosed for year round use, swimming lessons are offered throughout the year.

Sample Pool Fees:	Resident	Resident	Non-	Non-
	FY 2007	FY 2008	FY 2007	FY 2008
Gate Admission--summer	\$4	\$4	\$4	\$4
Gate Admission--winter	2	2	2	2
Pool Rental--summer private party	175	175	175	175
Pool Rental--winter private party	130	130	130	130
Swim Lessons	35/45*	35/45*	40/55*	40/55*
Swim Team	135	135	145	145

\*lower rate for Little People, higher rate for various levels of classes

### Special Events Revenue Explanations:

**Children's Events:** Sponsorship of children's events held in the City throughout the year.

**Seafood Festival Activities:** Revenue from the games, pony rides, glow necklaces and ice.

**Seafood Festival Sponsors:** Donations and contributions made to the City on behalf of businesses to sponsor certain events at the Seafood Festival or as general sponsors for the entire festival. Poquoson has pursued and secured significant sponsorship revenue.

**Seafood Festival Vendors:** Fees paid by an estimated 175 Arts & Craft vendors, 12 exhibitors and 32 food vendors. Food vendors are estimated to be 22 commercial at \$1,200 each and 10 civic at \$250 each.

## **PARKS & RECREATION FUND - REVENUE**

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Exhibitors are estimated to be 4 commercial at \$500 and 8 civic at \$175. Arts & Crafts fees are expected to be 175 at \$50 which includes electricity for all participants.

**Seafood Festival Parking:** Parking fee for approximately 5,000 vehicles during the multi-day event.

**Child Care Program:**

The Child Care Program was eliminated in late FY 2006. There had been a decrease in enrollment over the last several years.

**Transfer from General Fund Explanation:**

The transfer of \$131,010 is to cover the ongoing operating deficits which have been occurring in this fund.

## PARKS AND RECREATION FUND - FIELD

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### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
Personal Services	\$ 66,258	\$ 69,249	\$ 79,470	\$ 84,290	\$ 4,820	6.1%
Operating Expenses	87,268	74,204	63,600	64,650	1,050	1.7%
Capital Outlay	1,026	-	200	300	100	50.0%
<b>Totals</b>	<b>\$ 154,552</b>	<b>\$ 143,453</b>	<b>\$ 143,270</b>	<b>\$ 149,240</b>	<b>\$ 5,970</b>	<b>4.2%</b>

### Personnel Summary

	FY 2005 Authorized	FY 2006 Authorized	FY 2007 Authorized	FY 2008 Authorized
Recreation Program Coordinator	0.65	0.65	0.50	0.50
Admin Support Technician	0.70	0.70	1.00	1.00
Part Time (FTE)	0.30	0.30	0.30	0.30
<b>Totals</b>	<b>1.65</b>	<b>1.65</b>	<b>1.80</b>	<b>1.80</b>

### Goals and Objectives

- \* Provide a wide range of recreational opportunities, special events, tours, environmental and athletic activities for the community.
- \* Maintain a safe and comfortable atmosphere for weekly luncheons for the Peninsula Agency on Aging.
- \* Expand program offerings for all ages and interests.
- \* Continue to generate program-supporting revenue through user fees.

## PARKS AND RECREATION FUND - FIELD

### Major Departmental Functions

- \* Plan, organize and produce leisure services for City residents including youth soccer, youth basketball, summer sports camps, adult recreation trips, youth and adult instructional classes.
- \* Maintain, upkeep and develop existing and new athletic facilities.
- \* Provide support for 12 high school and 74 independent league teams.
- \* Maintain building and grounds for use by City organizations, provide support to the Peninsula Agency on Aging's programs, and support civic initiatives and activities.

<u>Performance Measures</u>	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Estimated FY 2008
Adult Athletic Leagues	540	600	600	600
Adult Instructional Classes	105	100	210	210
Senior Center (Mature Adults)	724	900	875	890
Trips -- Youth/Adult	252	275	240	270
Youth Athletic Leagues	1,060	1,000	1,000	1,000
Youth Instructional Classes	411	430	440	450

### Significant Budget Items

- \* Increase in personal services increase is due to a merit increase and health insurance.
- \* Minimal increase in operating expenses.

### Program Accomplishments

- \* Continued to offer instructional programs including youth drama, karate, summer sports camps, youth and adult team sports, various health and fitness programs, adult trips and activities.
- \* Continued partnership of youth basketball program with Junior NBA/WNBA.
- \* Hosted a community-wide Halloween with over 500 children and parents participating. The event was in partnership with the Poquoson Police Department and many volunteers.
- \* Enhanced the Islander Recreation Program Guide, including posting the program guide and registration form on the web site and promotions in the local newspapers, Cable TV and "poquoson.com".
- \* Hosted a community-wide Healthfair which emphasized living a healthy lifestyle.

## PARKS AND RECREATION FUND - POOL

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### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
Personal Services	\$ 50,727	\$ 66,098	\$ 92,210	\$ 89,530	\$ (2,680)	-2.9%
Operating Expenses	21,472	57,057	58,975	58,560	(415)	-0.7%
Capital Outlay	10,083	12,122	16,690	16,890	200	1.2%
<b>Totals</b>	<b>\$ 82,282</b>	<b>\$ 135,277</b>	<b>\$ 167,875</b>	<b>\$ 164,980</b>	<b>\$ (2,895)</b>	<b>-1.7%</b>

### Personnel Summary

	FY 2005 Authorized	FY 2006 Authorized	FY 2007 Authorized	FY 2008 Authorized
Athletic/Aquatic Coordinator	0.35	0.35	0.50	0.50
Part Time (FTE)	2.50	5.00	5.00	5.00
<b>Totals</b>	<b>2.85</b>	<b>5.35</b>	<b>5.50</b>	<b>5.50</b>

### Goals and Objectives

- \* Provide a comprehensive aquatics program for citizens.
- \* Review pool Operations Procedures Manual to ensure all safety and operations standards are current with accepted industry practices.
- \* Continue to provide swimming lessons and aquatic safety classes for all citizens.
- \* Continue to provide an opportunity for youth to participate in a competitive summer swim program in the Greater Peninsula Swim Association (GPSA).
- \* Provide opportunities for better health and fitness through aquatic activities and programs.

## PARKS AND RECREATION FUND - POOL

### Major Departmental Functions

- \* Provide summer swimming opportunities for citizens from Memorial Day through Labor Day.
- \* Provide nationally accredited swimming instruction for youth and adults.
- \* Provide competitive swim opportunities, hold practices and swim meets for the Barracuda Swim Team.
- \* Make the facility available for rent to community organizations and residents after regular business hours.
- \* Educate children and adults regarding safety around pools and other bodies of water.

### Performance Measures

	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Estimated FY 2008
*Daily Gate Admissions	3,825	4,800	5,000	5,000
*Season Pass Admissions	750	400	390	400
Swimming Lessons	410	650	700	725
Swim Team--summer	120	125	130	130
Swim Team--winter	n/a	25	20	30

\* one pass for each swim team participant

### Significant Budget Items

- \* Personal services decrease is due to reduction of work hours for part time lifeguards due to lower contracted usage of the pool, which is offset by cost-of-living increase for staff and health insurance.

### Program Accomplishments

- \* Completed another season with no serious injuries or drowning incident.
- \* Continued a program to replace and expand the pool deck.
- \* Participated in a regional water-safety educational program.
- \* Provided year-round swim team, instructional and recreational aquatic activities for the community.

## PARKS AND RECREATION FUND - SPECIAL EVENTS

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### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
<b>Personal Services</b>	\$ 12,784	\$ 15,247	\$ 15,240	\$ 19,140	\$ 3,900	25.6%
<b>Operating Expenses</b>	146,677	162,384	125,475	130,900	5,425	4.3%
<b>Capital Outlay</b>	-	-	200	600	400	200.0%
<b>Totals</b>	<b>\$ 159,461</b>	<b>\$ 177,631</b>	<b>\$ 140,915</b>	<b>\$ 150,640</b>	<b>\$ 9,725</b>	<b>6.9%</b>

### Personnel Summary

Existing part time staff work at various special events.

### Goals and Objectives

- \* Continue to generate revenues through fees and sponsorships to support the Seafood Festival and other special events.
- \* Provide safe family oriented events for the citizens of Poquoson including the July 4th Festival, Poquoson Seafood Festival, Holiday Parade, Child Fest, Easter Egg Hunt and other seasonal celebrations.
- \* The 27th Poquoson Seafood Festival will be held October 19 - 21, 2007. Goals for this year's festival include attracting 65,000 patrons, 215 vendors, National and regional entertainment, and increasing waterman and bay exhibits.

## PARKS AND RECREATION FUND - SPECIAL EVENTS

### Major Departmental Functions

- \* Plan, organize and produce special events through the year, the largest being the Seafood Festival.
- \* Maintain calendar of special events through the City with points of contact for each.
- \* Provide leadership and direction to the Poquoson Seafood Festival Committee and the various activities and events included in the Seafood Festival.
- \* Prepare and administer proposals for service needed for special events.

<u>Performance Measures</u>	<u>Actual FY 2005</u>	<u>Estimated FY 2006</u>	<u>Estimated FY 2007</u>	<u>Estimated FY 2008</u>
Poquoson Seafood Festival:				
Arts & Crafts Vendors	175	172	175	180
Exhibitors	60	60	60	60
Food Vendors	33	33	33	33
Workboat Race Entries	55	55	55	55
Attendance	60,000	60,000	60,000	65,000
Other Events	15	15	15	15
Days of Programming	20	20	20	20

### Significant Budget Items

- \* In FY 2008, planned festivals include the July 4th celebration, Poquoson Seafood Festival Weekend on October 19-21, 2007, Poquoson Holiday Parade, an Easter Egg Hunt in spring 2008 and Child Fest in May 2008.

### Program Accomplishments

- \* Maintained the quality of existing events such as the Poquoson Seafood Festival, Fireworks in the Park, Easter Egg Hunt and Child Fest, while introducing new activities to each event.
- \* Introduced new food vendors, exhibitors and media support partners at the Seafood Festival.

## PARKS AND RECREATION FUND - CHILD CARE

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### Expenditures Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
<b>Personal Services</b>	\$ 120,758	\$ 107,009	\$ -	\$ -	\$ -	n/a
<b>Operating Expenses</b>	28,746	24,331	-	-	-	n/a
<b>Capital Outlay</b>	-	-	-	-	-	n/a
<b>Totals</b>	<b>\$ 149,504</b>	<b>\$ 131,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>

### Personnel Summary

	FY 2005 Authorized	FY 2006 Authorized	FY 2007 Authorized	FY 2008 Authorized
School Age/Child Care Director	1	1	0	0
Admin Support Technician	0.3	0.3	0	0
Part Time (FTE)	2.2	2.2	0	0
<b>Totals</b>	<b>3.5</b>	<b>3.5</b>	<b>0</b>	<b>0</b>

## PARKS AND RECREATION FUND - CHILD CARE

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### Significant Budget Items

- \* Late in FY 2005 this was a newly formed department. Originally the child care program was included in the Field Department and the expenses and personnel that relate to that function are reflected in the Field Department for FY 2003 and FY 2004.
- \* Late in FY 2006, this program was eliminated due to the low enrollment rate.
- \* Full time staff were transferred to the General Fund and the part time FTE positions were eliminated.

### Performance Measures

	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Estimated FY 2008
School Age Program	300	320	n/a	n/a

## PARKS AND RECREATION FUND - SUMMARY

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### Expenditures Summary - Comparison of Years

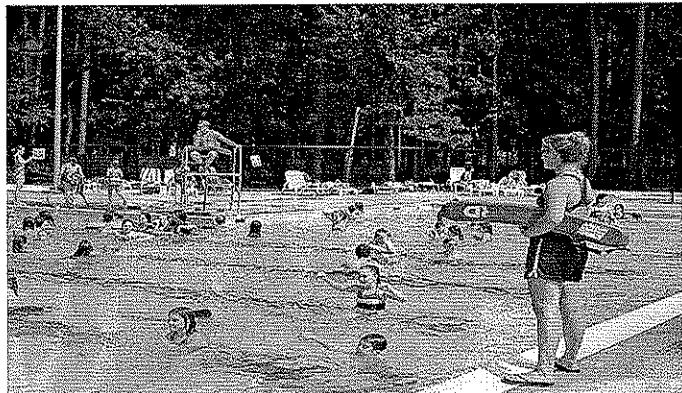
Project	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget
Field	\$ 154,552	\$ 143,453	\$ 143,270	\$ 143,270	\$ 149,240
Pool	82,282	135,277	167,875	167,875	164,980
Special Events	159,461	177,631	140,915	140,915	150,640
Child Care	149,504	131,340	-	-	-
<b>Totals</b>	<b>\$ 545,799</b>	<b>\$ 587,701</b>	<b>\$ 452,060</b>	<b>\$ 452,060</b>	<b>\$ 464,860</b>



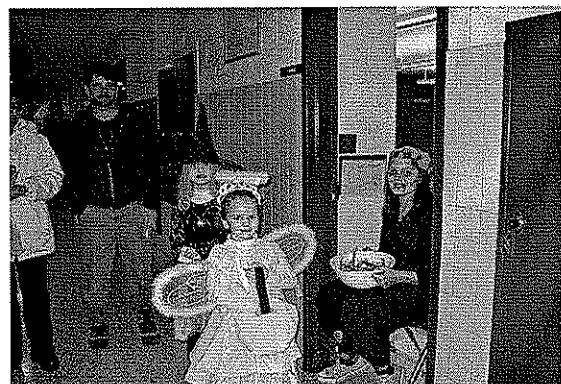
Youth Soccer Game



Field Hockey



City Pool



Special Events

## FLEET MANAGEMENT FUND - SUMMARY

### Fleet Management Fund Description

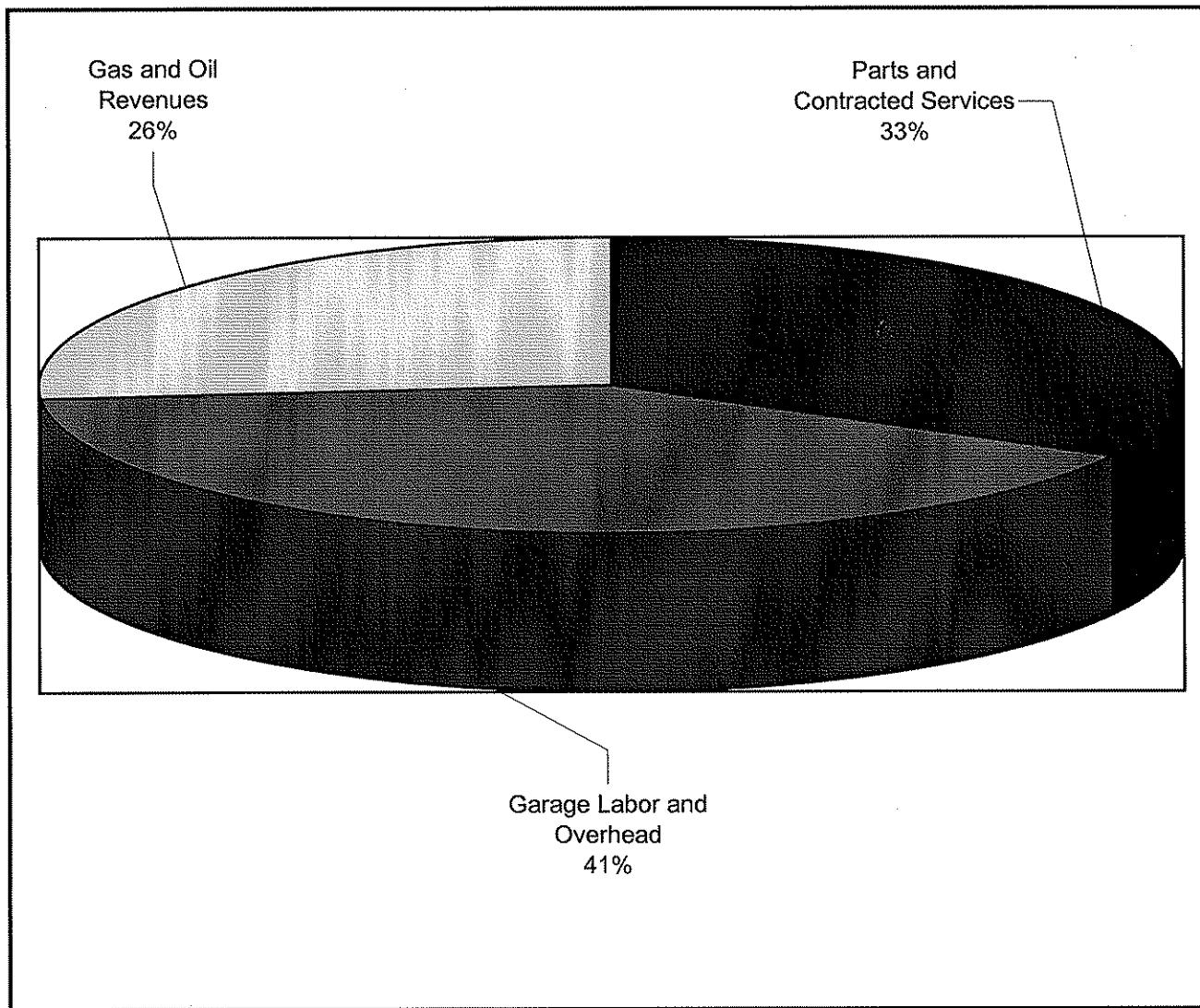
The Fleet Management Fund is operated as an Internal Service Fund. An Internal Service Fund is used to account for the financing of costs of services provided by one department to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. Internal Service Funds are classified as proprietary funds in recognition of the commercial accounting principles they follow. The Fleet Management Fund, which consists of the garage operation, provides maintenance/repair service of all City vehicles and equipment as well as for School Board vehicles and buses. The charging of garage services through an Internal Service Fund allows for equitable distribution of the cost of operating the garage to the departments using the services. Each department is billed directly for repair and maintenance of vehicles. The Fleet Management Fund also provides fuel and lubricants for City and School vehicles which are billed directly to the departments based on usage.

### Fleet Management Projection of Net Assets

Beginning Net Assets - 6/30/2004	\$ 69,709
Actual FY 2005 Revenues	\$ 584,827
Actual FY 2005 Expenses	<u>(562,568)</u>
Net Assets - 6/30/2005	<u>22,259</u>
	\$ 91,968
Actual FY 2006 Revenues	\$ 631,712
Actual FY 2006 Expenses	<u>(617,276)</u>
Net Assets - 6/30/2006	<u>14,436</u>
	\$ 106,404
Estimated FY 2007 Revenues	\$ 747,250
Estimated FY 2007 Expenses	<u>(740,420)</u>
Projected Net Assets - 6/30/2007	<u>6,830</u>
	\$ 113,234
Estimated FY 2008 Revenues	\$ 781,430
Estimated FY 2008 Expenses	<u>(781,430)</u>
Projected Net Assets - 6/30/2008	<u>-</u>
	<u>\$ 113,234</u>

## FLEET MANAGEMENT FUND - SUMMARY

### Fleet Management Revenue

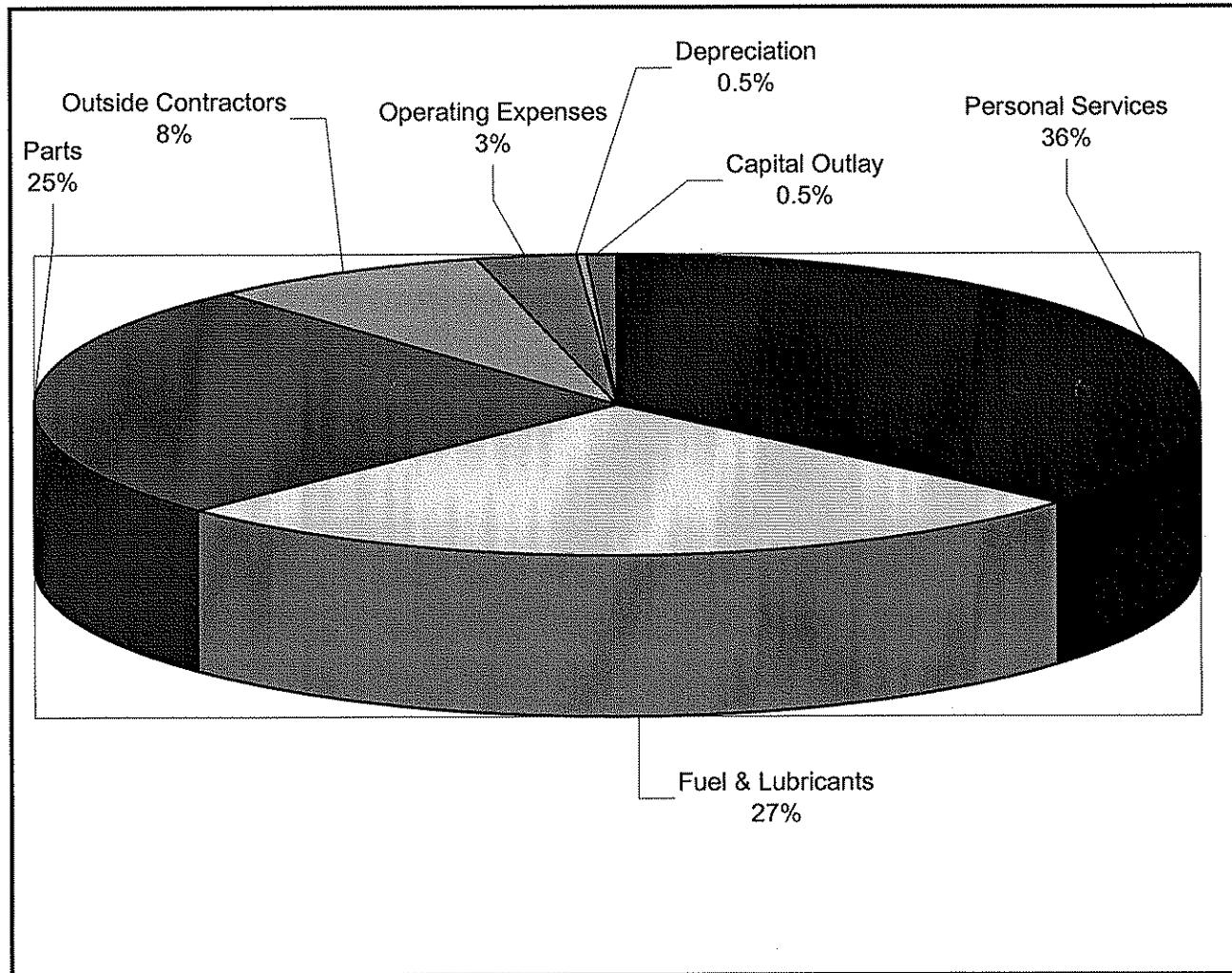


<u>Fleet Management Revenue</u>	<u>Estimated</u>	
	<u>FY 2007</u>	<u>FY 2008</u>
Parts and Contracted Services	\$ 200,000	\$ 259,130
Garage Labor and Overhead	353,960	316,600
Gas and Oil Revenues	193,290	205,700
Sale of Equipment	-	-
<b>TOTAL</b>	<b>\$ 747,250</b>	<b>\$ 781,430</b>

## FLEET MANAGEMENT FUND - SUMMARY

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### Fleet Management Expenses



<u>Fleet Management Expenses</u>	<u>Estimated</u>	
	<u>FY 2007</u>	<u>FY 2008</u>
Personal Services	\$ 261,480	\$ 284,250
Fuel & Lubricants	193,290	207,305
Parts	193,170	199,686
Outside Contractors	64,200	59,439
Operating Expenses	21,280	21,750
Depreciation	3,300	3,300
Capital Outlay	3,700	5,700
 <b>TOTAL</b>	 <u>\$ 740,420</u>	 <u>\$ 781,430</u>

## FLEET MANAGEMENT FUND - REVENUE

### Fleet Management Revenue

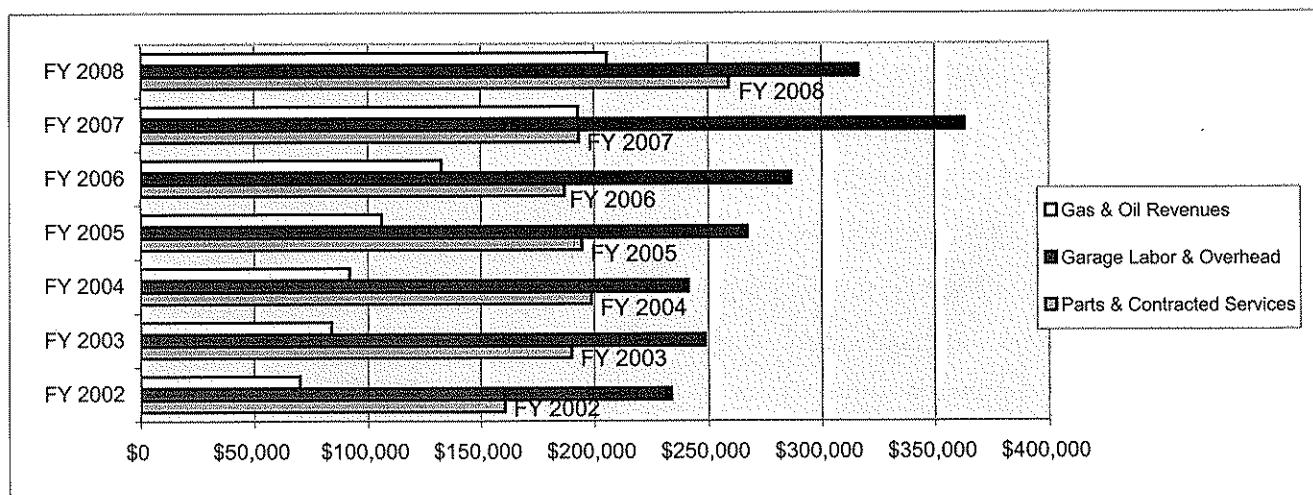
Account Title	FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	\$	%
	Actual	Actual	Revised Budget	Estimated Revenue	Adopted Revenue	Change From 2007 Budget	Change From 2007 Budget
Parts and Contracted Services	\$ 170,360	\$ 173,137	\$ 193,170	\$ 200,000	\$ 259,130	\$ 65,960	34.1%
Garage Labor and Overhead	278,749	286,580	353,960	353,960	316,600	(37,360)	-10.6%
Gas and Oil Revenues	135,718	170,965	193,290	193,290	205,700	12,410	6.4%
Sale of Equipment	-	1,030	-	-	-	n/a	n/a
Transfer from General Fund	-	-	-	-	-	n/a	n/a
<b>TOTAL REVENUE</b>	<b>\$ 584,827</b>	<b>\$ 631,712</b>	<b>\$ 740,420</b>	<b>\$ 747,250</b>	<b>\$ 781,430</b>	<b>\$ 41,010</b>	<b>5.5%</b>

### Revenue Explanations

**Parts and Contracted Services:** Anticipated revenue for charges to users for the cost of parts for vehicles and equipment. Parts and contracted services are charged to departments based on actual cost incurred. The amount for FY 2008 is based on estimates from the Fleet Management Supervisor.

**Garage Labor and Overhead:** Fleet employee salaries, benefits, and garage charges are billed to users as labor involved with repairing and maintaining vehicles and equipment. Each department is charged a pro-rated share of the Fleet operating costs based on the anticipated time that will be spent repairing and maintaining their vehicles in FY 2008. City departments' labor line item is charged based on overall percentage of vehicles and equipment for each department.

**Gas and Oil Revenues:** Projected revenues from the direct billing to users of gas and oil for vehicles and equipment. Gas and oil are charged to departments based on actual costs incurred. The increase is based on additional vehicles placed in service in fire department, assessor's office, schools, police and general properties.



## FLEET MANAGEMENT FUND - EXPENSES

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### Expense Summary

	FY 2005 Actual	FY 2006 Actual	FY 2007 Revised Budget	FY 2008 Adopted Budget	\$ Change From 2007 Budget	% Change From 2007 Budget
<b>Personal Services</b>	\$ 223,074	\$ 226,847	\$ 261,480	\$ 284,250	\$ 22,770	8.7%
<b>Operating Expenses</b>	326,423	377,441	471,940	488,180	16,240	3.4%
<b>Capital Outlay</b>	13,071	12,988	7,000	9,000	2,000	28.6%
<b>Totals</b>	<b>\$ 562,568</b>	<b>\$ 617,276</b>	<b>\$ 740,420</b>	<b>\$ 781,430</b>	<b>\$ 41,010</b>	<b>5.5%</b>

### Personnel Summary

	FY 2005 Authorized	FY 2006 Authorized	FY 2007 Authorized	FY 2008 Authorized
Fleet Management Supervisor	1	1	1	1
Chief Equipment Mechanic	1	1	1	1
Equipment Mechanic	2	2	2	2
Mechanic's Helper (FTE)	0.10	0.10	0.00	0.00
Secretary (FTE)	0.50	0.50	0.50	0.50
<b>Totals</b>	<b>4.60</b>	<b>4.60</b>	<b>4.50</b>	<b>4.50</b>

### Goals and Objectives

- \* Maintain a safe, serviceable fleet of over 280 vehicles and equipment at the lowest possible cost and down time to the individual departments.
- \* Provide vehicle users with safe and dependable vehicles.
- \* Purchase vehicle and equipment parts and components from the least expensive source.
- \* Perform as many repairs in-house as economically feasible.
- \* Ensure all Fleet Management personnel are kept abreast of the many changes that occur in vehicles and equipment.
- \* Assist departments in replacement of vehicles and equipment that are no longer economical to maintain through monitoring of repair frequency, costs and vehicle down time.
- \* Provide safe working environment through safety program that identifies potential hazards and train employees to identify and correct deficiencies.
- \* Perform quality control inspections on 20% of repairs.
- \* Coordinate repair costs with department heads when extensive repairs are needed.
- \* Maintain effective communications between Fleet Management and other departments.

## FLEET MANAGEMENT FUND - EXPENSES

### Major Fund Functions

- \* Perform necessary repairs to City and School vehicles and equipment.
- \* Perform State and locally established safety and preventive maintenance inspections and services.
- \* Ensure a qualified mechanic is available to respond to emergencies after normal working hours.
- \* Provide training and/or education to staff regarding changes in vehicle/equipment repair and maintenance.
- \* Maintain complete service records, including costs and down time, for all vehicles and equipment.
- \* Provide technical assistance to department managers concerning vehicle and equipment replacement.
- \* Develop vehicle and equipment repair estimates for budgeting purposes.
- \* Assist in safety, disaster preparedness, and other programs involving the operation of motor vehicles.

Performance Measures	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Estimated FY 2008
Number of Vehicles & Equipment	276	280	280	280
% of Maintenance Performed In-House	90%	90%	90%	90%
Scheduled Maintenance Work Orders	846	900	900	900
Scheduled Work %	56%	60%	60%	60%
Unscheduled Maintenance Work Orders	665	800	800	800
Unscheduled Work %	44%	40%	40%	40%
Direct Labor Hours	5,645	5,900	5,900	6,000
Direct Labor Hours of Available Hours %	78%	80%	80%	85%
Overtime Hours	81	200	200	300
Sublet Work Orders (Outside Repairs)	177	180	180	180
Service Calls for Repairs Out of Shop	111	85	85	100
Quality Control Inspections %	6%	7%	7%	5%
Parts Transactions	4,897	5,500	5,500	5,500
Lost Days due to Work Related Accidents	0	0	0	0

### Significant Budget Items

- \* Increase in personal services due to merit and health insurance.
- \* Increase in operating expenses due to the increased cost of fuel that is charged to departments which is slightly offset by decrease in various line items.
- \* FY 2008 increase in capital outlay is due to planned replacement of departmental computer.

### Program Accomplishments

- \* This is the 17th year that Vehicle Maintenance has gone with no reportable discrepancies on the school buses per the inspections performed by the Department of Education's Transportation Division.
- \* Maintained a 90% rate on in-house repairs.

## FLEET MANAGEMENT FUND - EXPENSES

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FY 2008 costs charged to City Departments and Schools

	<u>Parts</u>	<u>Garage Labor &amp; Overhead</u>	<u>Gas &amp; Oil</u>
City Manager	\$300	\$960	\$2,000
Assessor	400	1,560	1,000
Police	26,070	35,400	40,000
Fire	39,110	35,760	15,000
Inspections	580	1,890	2,500
Engineering	550	1,560	500
Public Works	32,730	29,100	18,000
General Properties	1,130	960	1,000
Mosquito	30,525	15,840	5,000
Parks & Recreation	6,410	9,480	6,000
Planning	300	960	500
Utilities	7,805	7,920	11,000
Solid Waste - Garbage/Recycling	5,100	6,600	4,000
Solid Waste - Bulky Item/Landscaping	11,400	9,480	12,000
Fleet	600	0	1,000
Schools	<u>96,120</u>	<u>159,130</u>	<u>86,200</u>
<b>Totals</b>	<b><u>\$259,130</u></b>	<b><u>\$316,600</u></b>	<b><u>\$205,700</u></b>

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## **APPENDIX**

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### **A Short History of Poquoson:**

"Poquoson" is an Indian word for low, flat land. The City is believed to be one of the older English-speaking American settlements that still bears its original name.

Settlement of the Poquoson area was opened in 1628 by order of the Council of State at Jamestown. Many of the early settlers were plantation owners who, with their tenants and apprentices, originally lived south of the Back River. The Great Marsh and Messick Point were important shipping points as early as 1635 for tobacco and other products from the plantations.

After the Revolutionary War, the larger colonial plantations were divided and sold as smaller farms because they were no longer able to survive financially. Many of the people buying the farms were Methodists from Baltimore and the Eastern Shore area. Methodism is a prevailing denomination in the City today.

Poquoson remained a "backwater" farming and fishing community. While there was extensive civil war action on the Peninsula, there was no known war activity in Poquoson. However, many citizens fought for the confederacy.

Poquoson's rural lifestyle started to change during World War I with the construction of Langley Field. Rapid changes and population growth occurred in the years following World War II. Farming and fishing quickly gave way to suburbanization.

Poquoson, which had been a part of York County for many years, became a town in 1952 and an independent city in 1975 upon referendum of the citizens. Certain municipal offices and functions continue to be shared with York County.

### **Form of Government:**

Poquoson is organized under the Council-Manager form of government. The Poquoson City Council is composed of seven members who are elected by the voters and serve four year terms. The City is divided into three precincts. Each precinct is entitled to two representatives. One representative is elected at large and is the City Mayor. Persons elected to City Council take office on the first day of January following the election.

The City Council is the policy determining body of the City. Its responsibilities include: adoption of the City budget; creation, combination or elimination of City departments; approval of all tax levies; approval of amendments, supplements or repeals to ordinances, and the City Code; and appointment of the City Manager, City Clerk, City Attorney, School Board and various local boards, commissions and committees. The City Manager acts as Chief Executive and Administrative Officer of the City. The manager serves at the pleasure of Council, carries out its policies, directs business procedures and has the power of appointment and removal of the heads of all departments (except Constitutional Officers) as well as all other employees of the City.

### **Fiscal Year:**

Begins July 1 and ends the following June 30.

## APPENDIX

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### Assessments:

Real estate is assessed biennially at "fair market value" by the City Assessor. This value is currently estimated to be close to 98% of actual value.

### Taxes Due:

Real estate taxes are assessed as of the first day of July. Real estate and personal property taxes are payable in two installments each year on June 5 and December 5. If paid after the due date, a 10% penalty is added. Interest at the rate of 10% per annum accrues on all delinquent taxes beginning on the first day following the due date.

### Overlapping Debt:

The City of Poquoson is autonomous and entirely independent of any other political subdivision of the State, being a separate and distinct political unit. It has no overlapping debt with other political units.

### Land Area:

	<u>Acres</u>	<u>Square Miles</u>
Non-Wetlands	4,997	7.8
Wetlands	<u>4,398</u>	<u>6.9</u>
Total	<u>9,395</u>	<u>14.7</u>

### Miles of Roadway:

	<u>Miles</u>
Primary	4.62
Secondary	<u>48.54</u>
Total	<u>53.16</u>

### Population:

1960 U.S. Census Count	4,278
1970 U.S. Census Count	5,441
1980 U.S. Census Count	8,726
1990 U.S. Census Count	11,005
2000 U.S. Census Count	11,566

### Education:

	<u>Number of Schools</u>	<u>Actual 2006-2007 Enrollment</u>	<u>Projected 2007-2008 Enrollment</u>
Primary	1	468	461
Elementary	1	546	544
Middle	1	647	635
High	1	<u>915</u>	<u>932</u>
Total		<u>2,576</u>	<u>2,572</u>

## **APPENDIX**

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### **FINANCIAL TRENDS ANALYSIS 1997 – 2006**

#### **(LATEST ANALYSIS AVAILABLE)**

#### **FACTORS USED IN ANALYZING TRENDS**

The *Financial Trends Analysis 1997 - 2006* is presented here to show some of the trends over time.

Much of the following data is presented in 1997 dollars as well as current dollars. The intent is to take inflation out of the numbers in order that the real change, if any, will be more apparent. No single statistical index precisely measures inflation in a given locality. The report uses the National Consumer Price Index (CPI) because it is the index most widely understood by the public at large and because it is historically consistent from year to year.

Similarly, data is also presented on a per household basis because as revenues grow and additional expenditures become necessary as a result of population growth, the underlying trend is most important. Household estimates from year to year are not precise, but are derived from a combination of U. S. Bureau of Census information, the University of Virginia Center for Public Service and the City of Poquoson Planning Department. Therefore, as is the case with the estimates for inflation, no single year's data should be viewed in isolation.

The factors used in the analysis are shown below:

<b>Year</b>	<b>Consumer Price Index</b>	<b>Annual Increase in CPI</b>	<b>Population</b>	<b>Housing Units</b>
<b>1997</b>	100.0	1.7%	11,397	4,159
<b>1998</b>	101.7	1.6%	11,453	4,207
<b>1999</b>	103.3	2.7%	11,509	4,246
<b>2000</b>	106.1	3.4%	11,566	4,300
<b>2001</b>	109.7	1.6%	11,694	4,349
<b>2002</b>	111.5	2.4%	11,845	4,418
<b>2003</b>	114.2	1.9%	12,076	4,489
<b>2004</b>	116.3	3.3%	11,600	4,534
<b>2005</b>	120.2	3.4%	11,750	4,568
<b>2006</b>	124.2	2.5%	11,811	4,673
<b>% Change</b>	<b>24.2%</b>		<b>3.6%</b>	<b>12.4%</b>

CPI Change is December - December. 2006 change estimated by the Kiplinger Washington Letter.

2000 Population and housing unit's figures from U.S. Census.

2001 - 2006 Population estimated by the City of Poquoson's Planning Department.

## APPENDIX

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### HOUSEHOLD INCOME

Household Income is an important measure of a community's ability to pay for the services provided by the local government. The higher the income, the greater the ability to generate revenue to pay for the desired level of services. For example, a higher income can translate into greater spending power within the community, which translates into greater local sales tax, and meals tax revenue, as well as a greater base of personal property value. In addition, if income is evenly distributed, a higher-than-average household income will usually mean lower dependency upon governmental services, particularly in the health and welfare area. Bond rating firms also use such an indicator as an important measure of a locality's ability to repay debt.

The following table indicates that Poquoson has the highest median household income in the Hampton Roads area for 2004, at \$70,476, which is 38% above the Virginia average of \$51,103.

**Median Household Income**

	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>Poquoson</b>	\$66,985	\$67,664	\$70,476
<b>York County</b>	\$62,965	\$65,302	\$68,310
<b>James City County</b>	\$59,483	\$62,271	\$66,180
<b>Chesapeake</b>	\$52,336	\$53,996	\$56,174
<b>Virginia Beach</b>	\$50,317	\$50,257	\$51,643
<b>Suffolk</b>	\$43,875	\$46,352	\$49,038
<b>Gloucester County</b>	\$46,247	\$47,137	\$48,760
<b>Hampton</b>	\$39,078	\$39,795	\$40,936
<b>Newport News</b>	\$37,323	\$38,334	\$39,574
<b>Portsmouth</b>	\$33,354	\$34,413	\$35,782
<b>Williamsburg</b>	\$36,123	\$34,495	\$35,559
<b>Norfolk</b>	\$30,648	\$31,933	\$33,777
<b>Virginia</b>	\$48,224	\$50,028	\$51,103

Source: University of Virginia Center for Public Service, *County & City Estimates for Median Household Income for Virginia: 2004*. Latest data available.

## APPENDIX

### TOTAL REVENUES

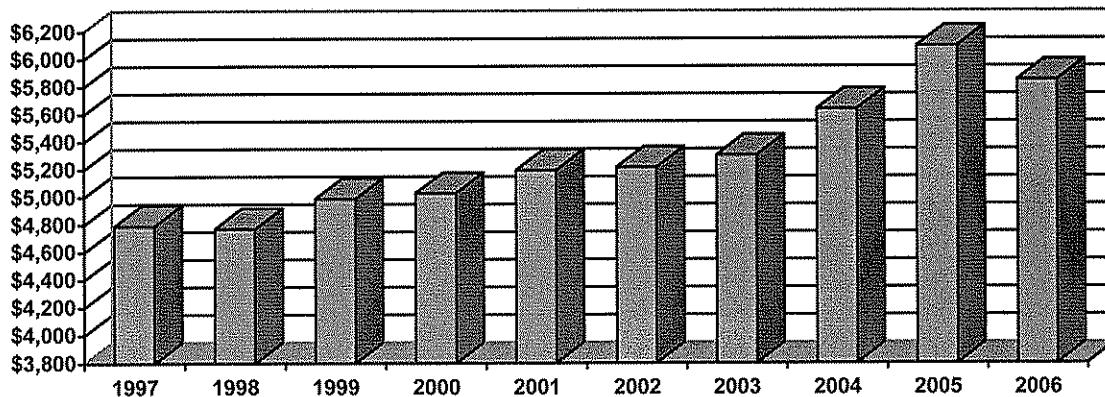
After adjusting for inflation, total revenue received per Poquoson household has increased 22.1% since 1997, or an average of 2.2% per year.

#### Total Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1997 Dollars	Revenue Per Household
1997	\$19,930,849	\$4,792	\$19,930,849	\$4,792
1998	\$20,410,930	\$4,852	\$20,069,744	\$4,771
1999	\$21,879,704	\$5,153	\$21,175,164	\$4,987
2000	\$22,944,724	\$5,336	\$21,622,093	\$5,028
2001	\$24,783,411	\$5,699	\$22,586,838	\$5,194
2002	\$25,687,323	\$5,814	\$23,041,964	\$5,215
2003	\$27,172,586	\$6,053	\$23,802,998	\$5,303
2004	\$29,733,770	\$6,558	\$25,560,920	\$5,638
2005	\$33,462,935	\$7,326	\$27,847,757	\$6,096
2006	\$33,962,410	\$7,268	\$27,334,060	\$5,849
% Change		70.4%	51.7%	37.1%
				22.1%

Source: Annual edition of the City of Poquoson's Comprehensive Annual Financial Report, includes General, Special Revenue, Debt Service and Capital Projects Funds.

#### Total Revenue Per Household



## APPENDIX

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In the mid 1990's, a greater percentage of the total revenue was raised from local sources as a result of decreases in receipts from the State and Federal governments. This trend changed in 1999 when the State implemented the Personal Property Tax Relief Act (PPTRA). In 2004, the City had an unusual increase in Federal revenues due to Federal aid from Hurricane Isabel. 2005 and 2006 Federal revenue was higher than previous fiscal years due to grants for the Police Department.

### Sources of Revenue - Poquoson

<b>Year</b>	<b>Local</b>	<b>State</b>	<b>Federal</b>	<b>Total</b>
<b>1997</b>	58.3%	39.4%	2.3%	100.0%
<b>1998</b>	58.1%	39.5%	2.4%	100.0%
<b>1999</b>	56.4%	41.1%	2.5%	100.0%
<b>2000</b>	54.3%	43.2%	2.5%	100.0%
<b>2001</b>	53.5%	43.3%	3.2%	100.0%
<b>2002</b>	52.8%	43.8%	3.4%	100.0%
<b>2003</b>	54.8%	42.1%	3.1%	100.0%
<b>2004</b>	49.5%	39.8%	10.7%	100.0%
<b>2005</b>	52.6%	43.5%	3.9%	100.0%
<b>2006</b>	53.6%	42.5%	3.9%	100.0%

Source: Annual edition of the *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

When compared with the following data, Poquoson still relies less upon local revenue sources and more upon State revenue, than does the typical Virginia locality. This is primarily due to Schools receiving approximately 56% of their revenue from the State.

### Sources of Revenue - All Virginia Localities

<b>Year</b>	<b>Local</b>	<b>State</b>	<b>Federal</b>	<b>Total</b>
<b>1997</b>	60.9%	32.0%	7.1%	100.0%
<b>1998</b>	60.6%	32.1%	7.3%	100.0%
<b>1999</b>	58.4%	34.1%	7.5%	100.0%
<b>2000</b>	56.8%	35.6%	7.6%	100.0%
<b>2001</b>	55.6%	36.9%	7.5%	100.0%
<b>2002</b>	56.2%	36.1%	7.7%	100.0%
<b>2003</b>	56.2%	35.1%	8.7%	100.0%
<b>2004</b>	56.3%	33.9%	9.8%	100.0%
<b>2005</b>	56.3%	35.0%	8.7%	100.0%
<b>2006</b>	57.7%	33.9%	8.4%	100.0%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

## APPENDIX

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It is also useful to consider the various sources from which local revenue is raised. As can be seen from the following table, 83.1% comes from General Property Taxes (Real Estate and Personal Property) and Other Local Taxes (Local Sales Tax and Consumer Utility Tax, etc.). This percentage has fluctuated between 82% and 88% since 1997.

### Sources of Local Revenue - Poquoson

<b>Year</b>	<b>General Property Taxes</b>	<b>Other Local Taxes</b>	<b>Permits &amp; Fees</b>	<b>Fines</b>	<b>Charges For Services</b>	<b>Interest and Rent</b>	<b>Misc.</b>
1997	74.3%	13.6%	0.7%	0.3%	8.1%	1.7%	1.3%
1998	74.1%	13.6%	0.8%	0.2%	8.2%	2.0%	1.2%
1999	73.2%	14.2%	0.9%	0.3%	7.8%	2.3%	1.3%
2000	70.4%	14.4%	0.7%	0.3%	11.2%	1.7%	1.3%
2001	71.9%	14.3%	0.8%	0.2%	9.9%	1.7%	1.2%
2002	67.8%	16.7%	1.0%	0.2%	11.9%	0.9%	1.5%
2003	68.4%	15.4%	0.7%	0.2%	11.0%	0.8%	3.5%
2004	67.1%	15.1%	1.0%	0.2%	10.8%	0.4%	5.5%
2005	70.2%	14.7%	1.0%	0.2%	11.2%	0.7%	2.0%
2006	68.5%	14.6%	0.9%	0.2%	12.5%	1.0%	2.3%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

As one would expect in a community that does not have an extensive commercial and industrial base, property taxes generate more revenue than in the typical Virginia locality. Poquoson's local revenue sources are compared to the statewide figures in the following table.

### Sources of Local Revenue Poquoson Compared to State Average

	<b>1997</b>		<b>2006</b>	
	<b>Poquoson</b>	<b>All Cities</b>	<b>Poquoson</b>	<b>All Cities</b>
<b>General Property Taxes</b>	74.3%	54.1%	68.5%	53.0%
<b>Other Local Taxes</b>	13.6%	29.3%	14.6%	29.7%
<b>Permits &amp; Fees</b>	0.7%	0.8%	0.9%	0.9%
<b>Fines</b>	0.3%	0.9%	0.2%	0.8%
<b>Charges for Services</b>	8.1%	9.6%	12.5%	10.1%
<b>Interest and Rent</b>	1.7%	2.3%	1.0%	2.4%
<b>Miscellaneous</b>	1.3%	3.0%	2.3%	3.1%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

## APPENDIX

### REAL ESTATE TAX REVENUE

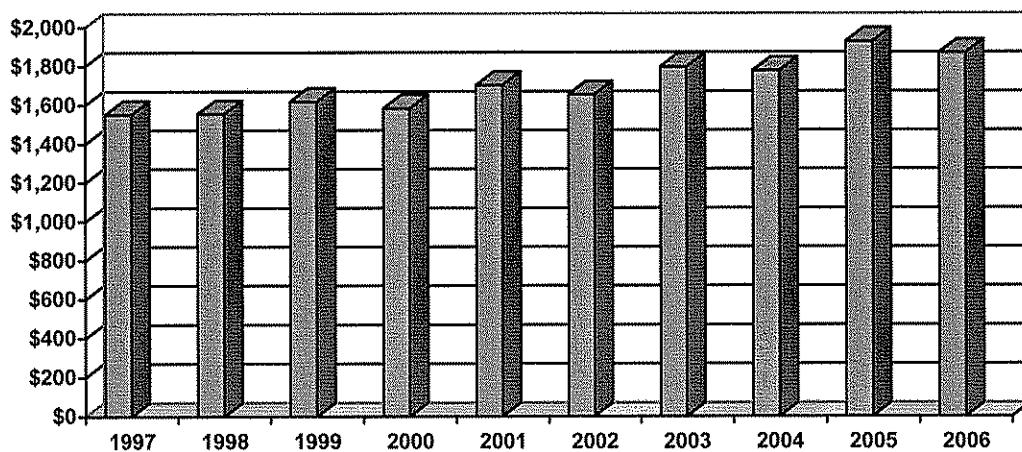
After adjusting for inflation, real estate tax revenue per Poquoson household has increased by approximately 20.3% in 1997 dollars, or an average of 2.0% per year.

#### Total Real Estate Property Tax Revenue Per Household

Year	Revenue In Current Dollars	Revenue Per Household	Revenue in 1997 Dollars	Revenue Per Household
1997	\$6,451,606	\$1,551	\$6,451,606	\$1,551
1998	\$6,648,708	\$1,580	\$6,537,569	\$1,554
1999	\$7,093,100	\$1,671	\$6,864,698	\$1,617
2000	\$7,224,688	\$1,680	\$6,808,226	\$1,583
2001	\$8,120,847	\$1,867	\$7,401,090	\$1,702
2002	\$8,142,010	\$1,843	\$7,303,521	\$1,653
2003	\$9,200,578	\$2,050	\$8,059,643	\$1,795
2004	\$9,368,376	\$2,066	\$8,053,614	\$1,776
2005	\$10,573,098	\$2,315	\$8,798,901	\$1,926
2006	\$10,837,467	\$2,319	\$8,722,349	\$1,867
<b>% CHANGE</b>	<b>68.0%</b>	<b>49.5%</b>	<b>35.2%</b>	<b>20.3%</b>

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

#### Real Estate Tax Revenue Per Household



## APPENDIX

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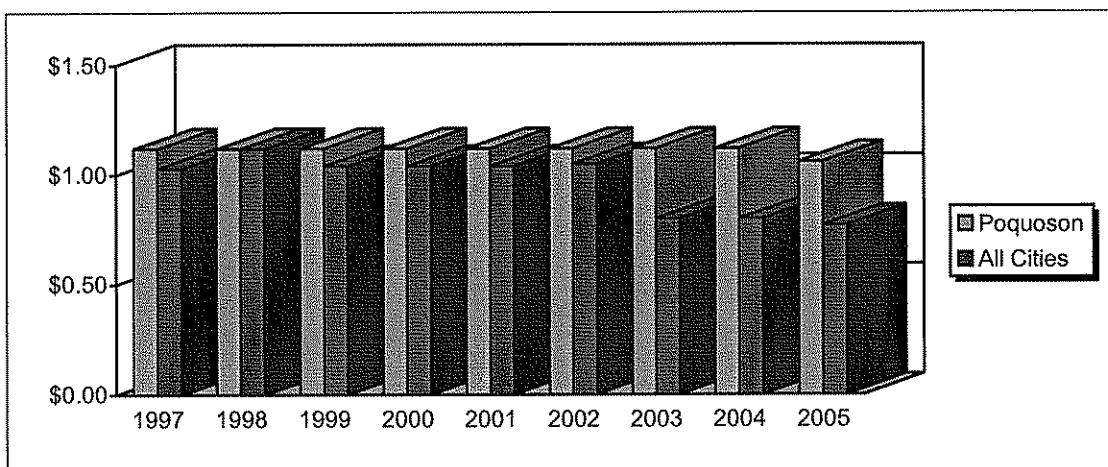
In considering Real Estate Tax Revenue, the locality's assessments must also be considered. The Assessment/Sales Ratio, computed by the State Department of Taxation, compares assessed values and selling prices of all residential property sold within a locality during a given year.

### Median, Nominal and Effective Real Estate Tax Rates

Year	Median Ratio		Nominal Tax Rates		Effective Tax Rates	
	Poquoson	VA Cities/ Counties	Poquoson	VA Cities/ Counties	Poquoson	VA Cities/ Counties
1997	96.0%	91.7%	\$1.12	\$1.03	\$1.07	\$0.95
1998	94.6%	91.7%	\$1.12	\$1.03	\$1.06	\$0.94
1999	96.1%	88.9%	\$1.12	\$1.04	\$1.06	\$0.92
2000	91.6%	85.2%	\$1.12	\$1.04	\$1.03	\$0.89
2001	93.8%	76.8%	\$1.12	\$1.05	\$1.05	\$0.80
2002	87.5%	83.8%	\$1.12	\$0.80	\$0.98	\$0.68
2003	85.8%	82.0%	\$1.12	\$0.80	\$0.96	\$0.66
2004	94.1%	77.8%	\$1.12	\$0.80	\$1.05	\$0.62
2005	77.4%	73.2%	\$1.06	\$0.77	\$0.82	\$0.57

Source: *The 2005 Virginia Assessment/Sales Ratio Study*, Virginia Department of Taxation. Latest date available.

### Nominal Real Estate Tax Rate



## APPENDIX

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The City remains overwhelmingly dependent upon the single-family residential taxpayer base. The Commissioner of the Revenue has furnished the assessed values for single-family, multi-family residential property, commercial and agricultural property for each of the years shown below. Although there has been a slight increase since 1997 in the percentage of the tax base represented by commercial property, the category still accounts for only 5.0% of total assessments.

### **Real Property Assessments by Category and Percent of Total**

Year	Residential		Other		<i>Total</i>
	<i>Single Family</i>	<i>Multi-Family</i>	<i>Commercial</i>	<i>Agriculture</i>	
1997	93.7%	1.3%	4.8%	0.2%	100.0%
1998	93.5%	1.3%	5.0%	0.2%	100.0%
1999	91.9%	1.3%	6.5%	0.3%	100.0%
2000	91.6%	1.3%	6.8%	0.3%	100.0%
2001	91.6%	1.3%	6.8%	0.3%	100.0%
2002	91.8%	1.4%	6.6%	0.2%	100.0%
2003	91.8%	1.4%	6.6%	0.2%	100.0%
2004	92.0%	1.2%	6.6%	0.2%	100.0%
2005	91.9%	1.2%	6.7%	0.2%	100.0%
2006	94.1%	0.7%	5.0%	0.2%	100.0%

Source: Assessment data furnished by the City of Poquoson's Assessor.

## APPENDIX

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Analysis of real estate revenue must consider the percentage of taxes actually collected by the Treasurer. Poquoson's record is as follows:

### Uncollected Current Property Taxes as a Percent of Net Levy

Year	Percent
1997	0.7%
1998	0.8%
1999	1.9%
2000	1.7%
2001	3.0%
2002	3.8%
2003	3.1%
2004	2.5%
2005	3.2%
2006	3.3%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

Bond rating firms consider that a municipality will normally be unable to collect about two or three percent of its current and back property taxes each year. If uncollected property taxes rise to more than five to eight percent, rating firms consider this a negative factor because it signals potential problems in the stability of the property tax base. Rating firms also consider it a negative factor if the rate of delinquency significantly rises for two consecutive years.

## APPENDIX

### PERSONAL PROPERTY TAX REVENUE

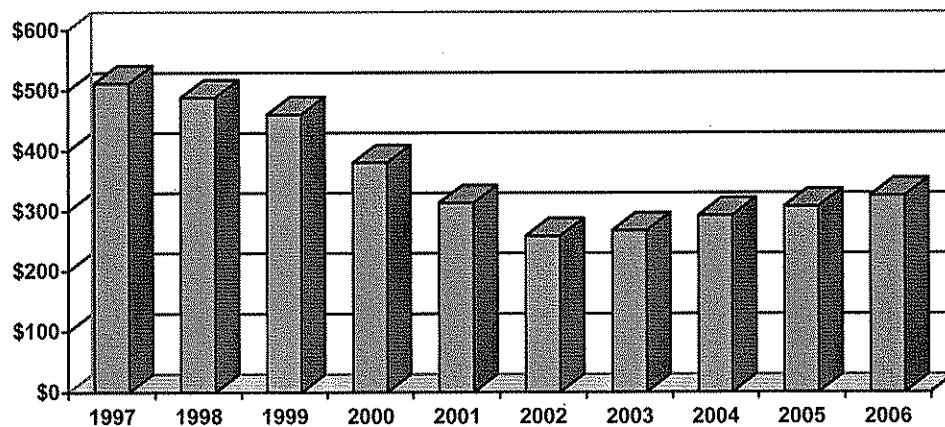
Assessments on personal property have been increasing. In 1999, the State implemented the Personal Property Tax Relief Act, where the State reduced the percentage of personal property tax the citizen paid on vehicles. The State reimbursed localities for the reduced personal property taxes.

#### Total Personal Property Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1997 Dollars	Revenue Per Household
1997	\$2,128,861	\$512	\$2,128,861	\$512
1998	\$2,086,271	\$496	\$2,051,397	\$488
1999	\$2,017,181	\$475	\$1,952,227	\$460
2000	\$1,735,218	\$404	\$1,635,193	\$380
2001	\$1,495,673	\$344	\$1,363,110	\$313
2002	\$1,271,261	\$288	\$1,140,343	\$258
2003	\$1,367,354	\$305	\$1,197,793	\$267
2004	\$1,538,520	\$339	\$1,322,603	\$292
2005	\$1,682,524	\$368	\$1,400,192	\$307
2006	\$1,888,246	\$404	\$1,519,722	\$325
<b>% CHANGE</b>	<b>-11.3%</b>	<b>-21.1%</b>	<b>-28.6%</b>	<b>-36.5%</b>

Source: Annual edition of the City of Poquoson's Comprehensive Annual Financial Report.

#### Personal Property Tax Revenue Per Household



## APPENDIX

### OTHER LOCAL SALES TAX REVENUE

Other Local Tax Revenue consists of revenue received from three general sources: revenue received from the local sales tax of 1% on taxable retail sales, revenue received from the Consumer Utility Tax imposed on electrical, gas and telephone bills, and revenue from other local taxes such as meals tax, business licenses, motor vehicle licenses, E-911 tax, taxes on recordations and wills, etc.

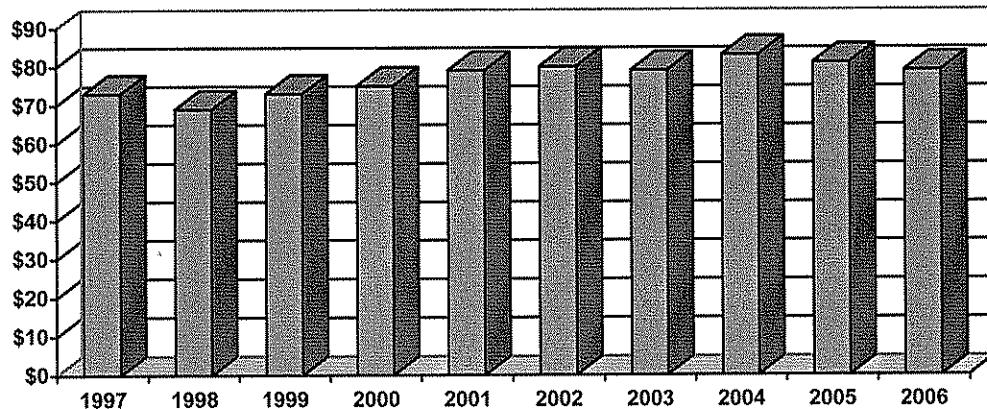
In current dollar terms, revenue received from the local 1% sales tax has increased by 51.9% since 1997. However, when viewed on a per household basis and after adjustment for inflation, revenue has increased by 8.3%. This particular source of revenue, like personal property tax revenue, tends to follow general economic conditions.

**Local Sales Tax Revenue Per Household**

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1997 Dollars	Revenue Per Household
1997	\$301,752	\$73	\$301,752	\$73
1998	\$296,954	\$71	\$291,990	\$69
1999	\$319,236	\$75	\$308,956	\$73
2000	\$343,158	\$80	\$323,377	\$75
2001	\$375,179	\$86	\$341,927	\$79
2002	\$395,630	\$90	\$354,887	\$80
2003	\$407,006	\$91	\$356,534	\$79
2004	\$435,253	\$96	\$374,169	\$83
2005	\$446,435	\$98	\$371,522	\$81
2006	\$458,238	\$98	\$368,805	\$79
<b>% CHANGE</b>	<b>51.9%</b>	<b>34.3%</b>	<b>22.2%</b>	<b>8.3%</b>

Source: Annual edition of the City of Poquoson's Comprehensive Annual Financial Report.

**Local Sales Tax Revenue Per Household**



## APPENDIX

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Revenue from the Consumer Utility Tax has declined when viewed on a per household basis in 1997 dollars.

### Consumer Utility Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1997 Dollars	Revenue Per Household
1997	\$382,232	\$92	\$382,232	\$92
1998	\$358,490	\$85	\$352,498	\$84
1999	\$421,374	\$99	\$408,096	\$96
2000	\$436,602	\$102	\$411,434	\$96
2001	\$416,631	\$96	\$379,705	\$87
2002	\$419,694	\$95	\$376,473	\$85
2003	\$440,543	\$98	\$385,913	\$86
2004	\$439,998	\$97	\$378,248	\$83
2005	\$447,622	\$98	\$372,510	\$82
2006	\$440,102	\$94	\$354,209	\$76
<b>% CHANGE</b>	15.1%	2.2%	-7.3%	-17.5%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

## APPENDIX

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When viewed on a per household basis after adjusting for inflation, Other Local Tax Revenue has kept pace with residential development. In 1998, the City had new restaurants open which increased both meals tax and sales tax. In 2002, meals tax increased from 4.0% to 5.5% and a 10 cent cigarette tax was instituted.

### Other Local Tax Revenue

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 1997 Dollars	Revenue Per Household
1997	\$948,580	\$228	\$948,580	\$228
1998	\$1,016,366	\$242	\$999,377	\$238
1999	\$1,084,665	\$255	\$1,049,738	\$247
2000	\$1,110,667	\$258	\$1,046,643	\$243
2001	\$1,192,544	\$274	\$1,086,847	\$250
2002	\$1,587,462	\$359	\$1,423,980	\$322
2003	\$1,594,936	\$355	\$1,397,153	\$311
2004	\$1,649,713	\$364	\$1,418,192	\$313
2005	\$1,741,665	\$381	\$1,449,409	\$317
2006	\$1,894,252	\$405	\$1,524,556	\$326
% CHANGE	99.7%	77.7%	60.7%	43.0%

Source: Annual edition of the City of Poulsbo's Adopted Annual Financial Plan.

## APPENDIX

### EXPENDITURES

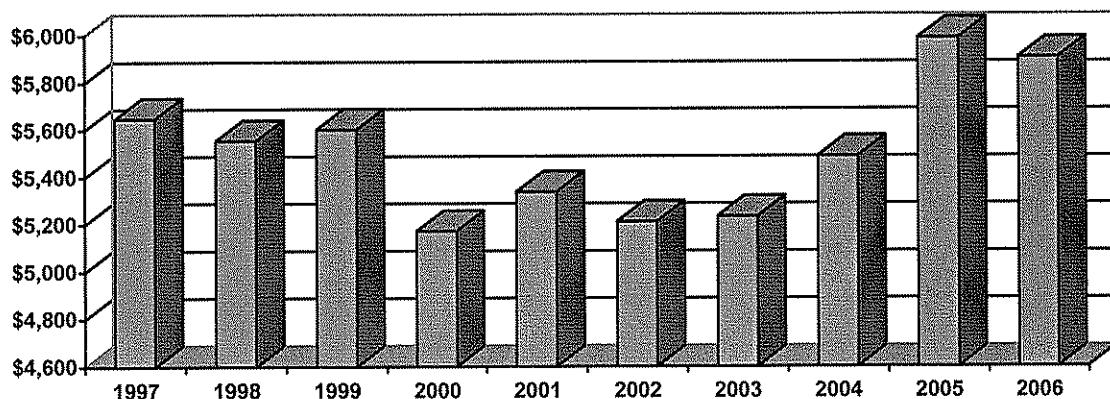
Total expenditures supported by Local, Federal and State funding, in current dollar terms, have grown from \$23 million in 1997 to over \$34 million in 2006, an increase of 46.0%. However, after adjustment for inflation and growth in households, the increase has been approximately 0.5% per year.

#### Total Expenditures Per Household

Year	Expenditures in Current Dollars	Expenditures per Household	Expenditures in 1997 Dollars	Expenditures per Household
1997	\$23,487,977	\$5,648	\$23,487,977	\$5,648
1998	\$23,764,843	\$5,649	\$23,367,594	\$5,554
1999	\$24,576,933	\$5,788	\$23,785,540	\$5,602
2000	\$23,596,725	\$5,488	\$22,236,510	\$5,171
2001	\$25,570,167	\$5,880	\$23,212,726	\$5,337
2002	\$25,665,657	\$5,809	\$23,022,529	\$5,211
2003	\$26,816,117	\$5,974	\$23,490,734	\$5,233
2004	\$28,944,097	\$6,384	\$24,882,070	\$5,488
2005	\$33,484,255	\$7,330	\$27,351,513	\$5,988
2006	\$34,286,178	\$7,337	\$27,594,639	\$5,905
<b>% CHANGE</b>	<b>46.0%</b>	<b>29.9%</b>	<b>17.5%</b>	<b>4.6%</b>

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*, includes General, Special Revenue, Debt Service and Capital Projects Funds.

#### Total Expenditures Per Household



## APPENDIX

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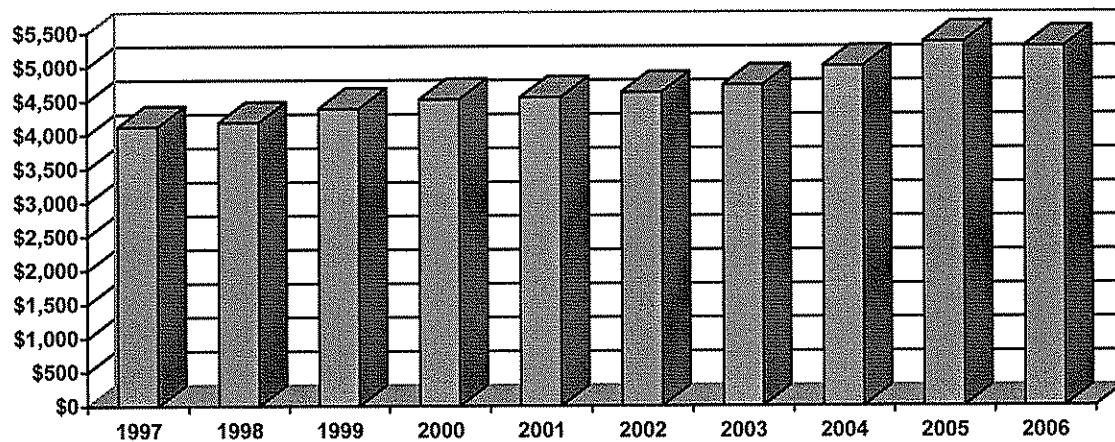
The operating budget, which funds recurring expenses, has shown a slight increase as new services have been added to meet the needs of a growing community and existing services have been improved. However, this increase has been extremely small at an average of 2.9% per year.

### Total Operating Expenditures Per Household

<b>Year</b>	<b>Expenditures in Current Dollars</b>	<b>Expenditures per Household</b>	<b>Expenditures in 1997 Dollars</b>	<b>Expenditures per Household</b>
1997	\$17,148,987	\$4,123	\$17,148,987	\$4,123
1998	\$17,900,325	\$4,255	\$17,601,106	\$4,184
1999	\$19,248,993	\$4,533	\$18,629,163	\$4,387
2000	\$20,645,634	\$4,801	\$19,455,532	\$4,525
2001	\$21,742,499	\$4,999	\$19,815,444	\$4,556
2002	\$22,785,888	\$5,158	\$20,439,328	\$4,626
2003	\$24,262,997	\$5,405	\$21,254,218	\$4,735
2004	\$26,448,517	\$5,833	\$22,736,721	\$5,015
2005	\$29,461,311	\$6,449	\$24,517,617	\$5,367
2006	\$30,779,739	\$6,587	\$24,772,542	\$5,301
<b>% CHANGE</b>	<b>79.5%</b>	<b>59.7%</b>	<b>44.5%</b>	<b>28.6%</b>

Source: Annual edition of the City of Poquoson's Comprehensive Annual Financial Report.

### Total Operating Expenditures Per Household



## APPENDIX

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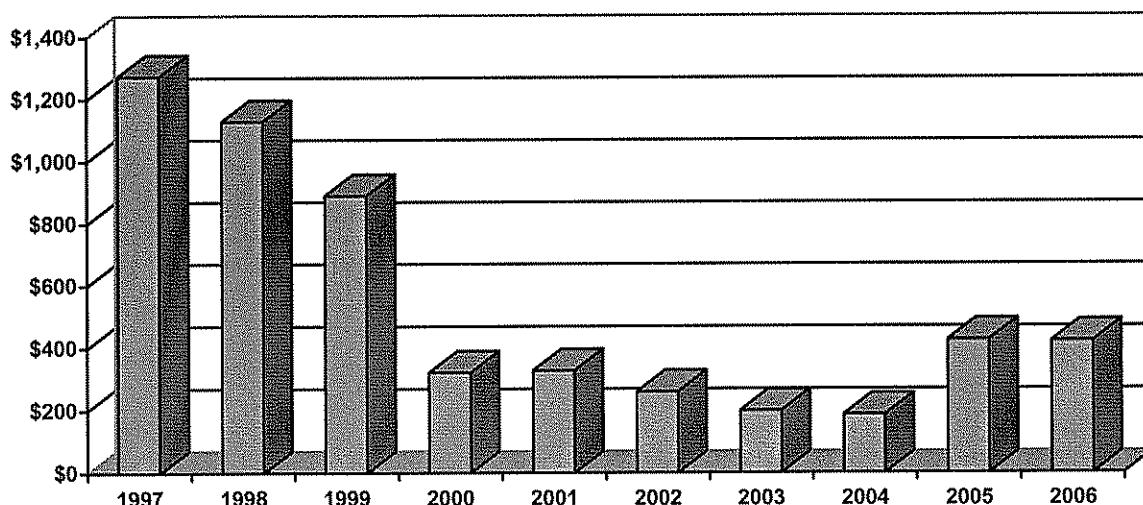
In the mid 1990's, the City started to address many long delayed capital projects. In 1998, the City started a major renovation and addition to the Poquoson High School and was completed in 1999. In 2000 to 2002, the City addressed smaller projects including renovations to Police Station and Parks and Recreation complex, replaced some larger Public Works equipment, built a second Fire Station, replaced a fire aerial/pumper truck, and dredged Messick Point area. In late 2004, the City began several projects located at Messick Point. The first two projects, a pier and boat ramp, were completed in 2005. In 2005, the City began the design phase of a new Elementary School and Fire Station which suffered extensive damage caused by Hurricane Isabel in 2003. In 2006, construction began on these two projects and is expected to be completed in 2008.

### Total Capital Expenditures Per Household

<b>Year</b>	<b>Expenditures in Current Dollars</b>	<b>Expenditures per Household</b>	<b>Expenditures in 1997 Dollars</b>	<b>Expenditures per Household</b>
<b>1997</b>	\$5,299,946	\$1,274	\$5,299,946	\$1,274
<b>1998</b>	\$4,832,525	\$1,149	\$4,751,745	\$1,129
<b>1999</b>	\$3,898,984	\$918	\$3,773,434	\$889
<b>2000</b>	\$1,471,535	\$342	\$1,386,710	\$322
<b>2001</b>	\$1,567,339	\$360	\$1,428,425	\$328
<b>2002</b>	\$1,282,450	\$290	\$1,150,379	\$260
<b>2003</b>	\$1,021,949	\$228	\$895,220	\$199
<b>2004</b>	\$987,539	\$218	\$848,947	\$187
<b>2005</b>	\$2,338,525	\$512	\$1,946,114	\$426
<b>2006</b>	\$2,447,596	\$524	\$1,969,905	\$422
<b>% CHANGE</b>	-53.8%	-58.9%	-62.8%	-66.9%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

### Total Capital Expenditures Per Household



## APPENDIX

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### Operating Expenditures Per Household In 1997 Dollars

The table below depicts the growth in operating expenditures by function of government, on a per-household basis and after adjustment for inflation.

<b>Year</b>	<b>Education</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Parks, Recreation and Culture</b>
1997	\$2,882	\$546	\$204	\$127
1998	\$2,886	\$567	\$193	\$135
1999	\$3,019	\$617	\$198	\$145
2000	\$3,101	\$645	\$216	\$145
2001	\$3,164	\$648	\$186	\$153
2002	\$3,159	\$667	\$208	\$146
2003	\$3,182	\$737	\$198	\$149
2004	\$3,399	\$760	\$214	\$145
2005	\$3,627	\$809	\$234	\$151
2006	\$3,516	\$837	\$212	\$161
<b>% CHANGE</b>	22.0%	53.3%	3.8%	27.1%

<b>General</b>				
<b>Year</b>	<b>Administration</b>	<b>Debt Service</b>	<b>All Other</b>	<b>Total</b>
1997	\$218	\$250	\$126	\$4,352
1998	\$232	\$241	\$171	\$4,425
1999	\$242	\$326	\$166	\$4,713
2000	\$252	\$324	\$166	\$4,849
2001	\$246	\$453	\$159	\$5,009
2002	\$255	\$324	\$191	\$4,951
2003	\$249	\$299	\$221	\$5,034
2004	\$253	\$286	\$245	\$5,301
2005	\$281	\$285	\$265	\$5,652
2006	\$302	\$182	\$273	\$5,483
<b>% CHANGE</b>	38.6%	-27.0%	117.1%	26.0%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

## APPENDIX

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While education, public safety, parks, recreation and culture, and debt service categories have increased since 1997, total expenditures are still about 12% under the average level of expenditures incurred by other Virginia localities, as shown on the following table. Poquoson residents fund their school system at 115% of the average local expenditures, while other areas of government are generally under the average expenditures level prevailing throughout the State.

**Operating Expenditures  
City of Poquoson Compared to State Average  
by Per-Capita Expenditures**

	1997			2006		
	Poquoson	All Cities	% of Avg.	Poquoson	All Cities	% of Avg.
Education	\$1,083.00	\$971.71	111.5%	\$1,729.23	\$1,505.16	114.9%
Public Safety	\$204.37	\$340.97	60.0%	\$415.24	\$568.08	73.1%
Public Works	\$107.19	\$192.46	55.7%	\$150.57	\$270.63	55.6%
Parks, Recreation and Cultural	\$69.05	\$84.28	81.93%	\$128.52	\$136.00	94.50%
General Administration	\$80.24	\$88.19	91.0%	\$150.97	\$143.61	105.1%
Judicial Administration	\$18.10	\$33.34	54.3%	\$20.14	\$56.27	35.79%
Health & Welfare	\$59.63	\$225.64	26.4%	\$125.12	\$379.24	33.0%
Community Development	\$17.19	\$60.08	28.6%	\$71.12	\$104.40	68.1%
<b>TOTAL</b>	<b>\$1,638.77</b>	<b>\$1,996.67</b>	<b>82.8%</b>	<b>\$2,790.91</b>	<b>\$3,163.39</b>	<b>88.2%</b>

Source: Annual edition of the *Report of Local Government Revenues and Expenditures*, Auditor of Public Accounts.

## APPENDIX

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### DEBT SERVICE

Debt Service is defined as the amount of interest and principal that must be paid on long-term debt. As the amount decreases, it lessens obligations and increases expenditure flexibility. Credit industry standards provide for a 20% ratio of total operating expenditures before debt service is considered to be a potential problem.

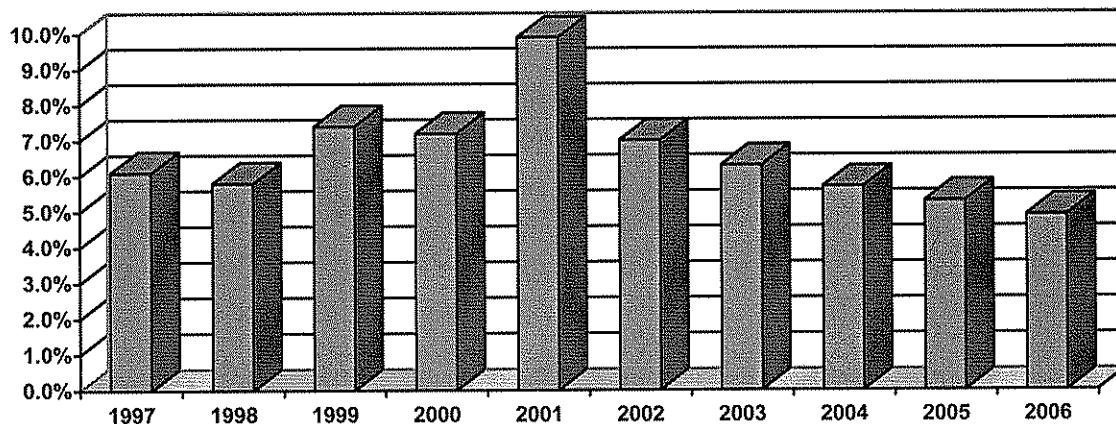
As shown in the table below, the City's 4.9% ratio of debt service to total operating expenditures is acceptable.

#### Ratio of Debt Service to Total Operating Expenditures

Year	Debt Service	Operating Expenditures	Percent of Expenditures
1997	\$1,039,044	\$17,148,987	6.1%
1998	\$1,031,993	\$17,900,325	5.8%
1999	\$1,428,956	\$19,248,993	7.4%
2000	\$1,479,556	\$20,645,634	7.2%
2001	\$2,160,329	\$21,742,499	9.9%
2002	\$1,597,319	\$22,785,888	7.0%
2003	\$1,531,171	\$24,262,997	6.3%
2004	\$1,508,041	\$26,448,517	5.7%
2005	\$1,565,026	\$29,461,311	5.3%
2006	\$1,521,475	\$30,779,739	4.9%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

#### Ratio of Debt Service to Total Expenditures



## APPENDIX

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There is also a legal limit for cities in Virginia whereby the amount of bonded long-term debt cannot exceed 10% of the city's total assessed value or real property. As the table below shows, the city's ratio of bonded debt to assessed valuation amounts to 3.7%.

Capacity is therefore available should City Council decide to undertake additional long-term borrowing to fund infrastructure and capital improvements.

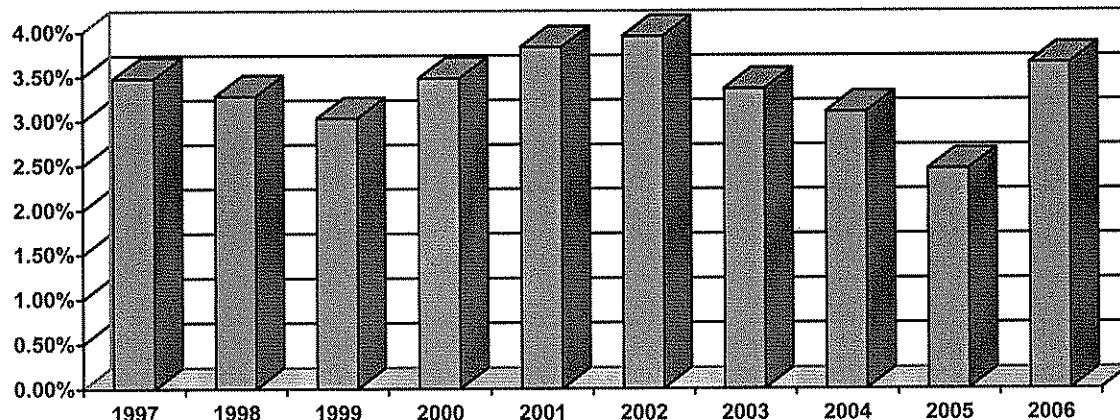
### Ratio of Bonded Debt to Assessed Value

#### *Bonded Debt*

<i>Year</i>	<i>Assessed Value of Taxable Real Estate</i>	<i>General Fund Supported</i>	<i>Enterprise Funds</i>	<i>Total</i>	<i>Ratio Debt to Assessed Value</i>
1997	\$573,426,552	\$15,244,732	\$4,698,000	\$19,942,732	3.5%
1998	\$586,329,508	\$14,758,832	\$4,502,000	\$19,260,832	3.3%
1999	\$634,147,446	\$14,631,049	\$4,560,591	\$19,191,640	3.0%
2000	\$647,091,321	\$13,818,890	\$8,699,313	\$22,518,203	3.5%
2001	\$721,546,098	\$14,536,070	\$13,108,140	\$27,644,210	3.8%
2002	\$732,405,108	\$14,145,971	\$14,779,335	\$28,925,306	4.0%
2003	\$814,646,831	\$13,233,807	\$14,131,490	\$27,365,297	3.4%
2004	\$832,002,644	\$12,269,134	\$13,506,624	\$25,775,758	3.1%
2005	\$1,002,511,357	\$11,914,942	\$12,791,016	\$24,705,858	2.5%
2006	\$1,025,497,078	\$25,372,361	\$12,049,089	\$37,421,450	3.7%
<b>% CHANGE</b>	<b>78.8%</b>	<b>66.4%</b>	<b>156.5%</b>	<b>87.6%</b>	<b>4.9%</b>

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

### Ratio of Bonded Debt to Assessed Value



## **GLOSSARY**

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**ACCRUAL BASIS** – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**APPROPRIATION** - An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUATION** - A valuation set upon real estate or other property by the City Assessor as a basis for levying property taxes.

**BOND** - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**BUDGET** – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**CAPITAL IMPROVEMENTS PLAN (CIP)** – A planning tool that identifies necessary capital projects for the City of Poquoson over a five-year period.

**CAPITAL OUTLAY** – Outlays resulting in the acquisition of, or addition to, fixed assets. Exceptions to this are major capital facilities which are constructed or acquired – such as, land and buildings. These are funded in the Capital Improvement Budget.

**CHARGES FOR SERVICES** – Fees the City charges users of government services, such as recreation fees, court costs, library fines, etc.

**CONTINGENCY ACCOUNT** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**DEBT SERVICE** – The annual principal and interest payments for the debt incurred by the City in the process of acquiring capital outlay or constructing capital facilities.

**DEPARTMENT** – A major administrative division of the City that has overall management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION** - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

**ENCUMBRANCES** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**ENTERPRISE FUND** – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

**ESTIMATED REVENUES** – Are budgetary accounts, which reflect the amount of revenue estimated to be accrued during the fiscal year.

## GLOSSARY

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**EXPENDITURES** - An outflow of resources that results in a decrease in the fund's net assets. Expenditures, used with governmental-type funds, are categorized as current expenditures, debt service, capital outlays, and other financing uses. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and on special assessment indebtedness secured by interest-bearing special assessment levies, which should be recognized when due.

**EXPENSES** - Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

**EXECUTIVE SUMMARY** - A general discussion of the proposed budget presented in writing as a part of the budget document. The executive summary explains principal budget issues against the background financial experience in recent years and presents recommendations made by the City Manager.

**FEDERAL GOVERNMENT, Revenue from the** – Funds provided by the federal government to compensate the locality for federal program impact, for programs jointly funded by the locality and the federal government and outright grants.

**FINES AND FORFEITURES** – A broad range of fines and forfeitures for violations of local government ordinances.

**FIXED ASSETS** – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FISCAL YEAR** - A twelve-month period to which the annual budget applies and at the end of which a governmental unit determines its financial position and results of operation. The City of Poquoson uses July 1<sup>st</sup> to June 30<sup>th</sup> as its fiscal year.

**FUND** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE** - The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**GENERAL OBLIGATION BONDS** - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – This refers to a set of standard rules and procedures used to account for the receipt and expenditure of funds.

**GENERAL PROPERTY TAXES** – Taxes on real and personal property, both tangible and intangible, such as vehicles, real estate and business equipment. Interest and penalties on delinquent taxes are also included in the category.

## GLOSSARY

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**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)** – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of generally accepted accounting principles for state and local government since its inception.

**GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

**GOVERNMENTAL FUNDS** – Funds generally used to account for tax-supported activities. The City has three governmental funds: The general fund, debt service fund, and capital projects fund.

**GRANT** - A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**INDUSTRIAL DEVELOPMENT AUTHORITY (IDA)** – A political subdivision of the Commonwealth of Virginia with such public and corporate powers as set forth in the Industrial Development & Revenue Act.

**INTERNAL SERVICE FUND** – Proprietary fund type that is used to report an activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

**LINE OF CREDIT (LOC)** – Short-term interest bearing note issued by the government.

**MODIFIED ACCRUAL ACCOUNTING** - All governmental funds and expendable trust funds use the modified accrual basis of accounting. The private sector's accrual basis of accounting is "modified" for governmental units, so that revenue is recognized in the accounting period when it becomes measurable and available. Expenditures are recorded when the liability is incurred or in the absence of a liability, when the cash disbursement is made.

**NET ASSETS, or EQUITY** – The residual interest in the assets of an entity that remains after deducting its liabilities; sometimes referred to as equity.

**OPERATING BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenue estimates).

**PERMITS, PRIVILEGES FEES, AND REGULATORY LICENSES** – The class of permits, fees, and licenses which includes such levies as user permits to cover costs of processing requests for changes in zoning, building permits, electrical permits, plumbing permits, to license animals, etc.

**PERSONAL PROPERTY TAX RELIEF ACT OF 1998 (PPTRA)** – A State legislative action to decrease the amount of personal property that citizens pay on qualified vehicles. The State pays the locality the amount of the relief, so that the locality is not out any money, even though the citizen is given relief. Vehicles must be used for personal use and not a business to qualify for relief. Large trucks, commercial vehicles, RV's, boats, and utility trailers continue to pay full personal property taxes.

## **GLOSSARY**

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For qualified vehicles valued at \$1,000 or less, the taxpayer pays nothing and the State reimburses the locality for the entire amount. Qualified vehicles are given 55% relief on the tax for vehicles assessed between \$1,000 and \$20,000. The tax on any assessments over \$20,000 is not given any relief.

**RETAINED EARNINGS** – An equity account reflecting the accumulated earnings of any enterprise or internal service fund.

**REVENUE** - The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

**REVENUE ESTIMATE** - A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**REVENUE AND EXPENDITURE DETAIL** - Represents the smallest level or breakdown in budgeting for revenue and expenditures.

**TAX RATE** - The amount of tax levied for each \$100 of assessed value.

**TRANSFERS FROM OTHER FUNDS** - Budget line item used to reflect transfers of financial resources into one fund from another fund.

**TRANSFERS TO OTHER FUNDS** - Budget line item used to reflect transfers of financial resources out of one fund to another fund.

**UNAPPROPRIATED FUND BALANCE** - The excess of a fund's assets and estimated revenue for a period over its liabilities, reserves, and available appropriations for the period.

**UNRESTRICTED NET ASSETS** – That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

**VIRGINIA RETIREMENT SYSTEM (VRS)** – An agent multiple-employer public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.

## FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

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ABC	-	Alcoholic Beverage Control
ABOS	-	Anderson-Bugg Outboard Services
ACOE	-	Army Corps of Engineers
AED	-	Automated External Defibrillator
ARB	-	Architectural Review Board
AV	-	Assessed Valuation
BAI	-	Bright & Associates
BMP	-	Best Management Practice
BZA	-	Board of Zoning Appeals
CAMA	-	Computer Assisted Mass Appraisal
CBLAD	-	Chesapeake Bay Local Assistance Dept.
CDBG	-	Community Development Block Grant
CD-ROM	-	Compact Disc – Read Only Memory
CIP	-	Capital Improvement Plan
CNU	-	Christopher Newport University
COPS	-	Community Orientated Police Services
CRIMES	-	Comprehensive Regional Information Management Exchange System
CSA	-	Comprehensive Services Act
DCR	-	Department of Conservation and Recreation
DEQ	-	Department of Environmental Quality
DMV	-	Division of Motor Vehicles
DPOR	-	Department of Professional Occupation Regulation
DUI	-	Driving Under the Influence
DVD	-	Digital Video Disc
E & S	-	Erosion & Sediment
E-911	-	Emergency 911
EMS	-	Emergency Medical Service
EMT	-	Emergency Medical Technician
EPA	-	Environmental Protection Agency
FEMA	-	Federal Emergency Management Agency
FTE	-	Full Time Equivalent
FY	-	Fiscal Year
GAAP	-	Generally Accepted Accounting Principles
GASB	-	Governmental Accounting Standards Board
GFOA	-	Government Finance Officers Association
GIS	-	Geographic Information System
GO	-	General Obligation
HAVA	-	Help America Vote Act
hcf	-	100 cubic feet
HMGP	-	Hazard Mitigation Grant Program
HRPDC	-	Hampton Roads Planning District Committee
HVAC	-	Heating, Ventilation, and Air Conditioning
ICC	-	International Code Council
IDA	-	Industrial Development Authority

## FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

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IRMS	-	Integrated Revenue Management System
ISO	-	Insurance Service Office
LIDAR	-	Laser Imaging Detection Ranging
LINX	-	Law Enforcement Information Exchange
LOC	-	Line of Credit
MPO	-	Metropolitan Planning Organization
MS4	-	Municipal Separate Storm Sewer System
NADA	-	National Automobile Dealer's Association
NASA	-	National Aeronautics and Space Administration
NBA\WNBA	-	National Basketball Association\Women's National Basketball Association
NFPA	-	National Fire Protection Association
NPDES	-	National Pollutant Discharge Elimination System
NVRA	-	National Voter Registration Act
PES	-	Poquoson Elementary School
PHS	-	Poquoson High School
PMS	-	Poquoson Middle School
PPS	-	Poquoson Primary School
PPTRA	-	Personal Property Tax Relief Act
RE	-	Real Estate
ROW	-	Right Of Way
RPA	-	Resource Protection Area
RV	-	Recreational Vehicle
SC	-	Service Charge
SCBA	-	Self Contained Breathing Apparatus
SOL	-	Standards of Learning
SPCA	-	Society for the Prevention of Cruelty to Animals
SSES	-	Sanitary Sewer Evacuation System
SSOS	-	Sanitary Sewer Overflows
TNCC	-	Thomas Nelson Community College
VAZO	-	Virginia Association of Zoning Officials
VDEM	-	Virginia Department of Emergency Management
VML	-	Virginia Municipal League
VMRC	-	Virginia Marine Resources Commission
VoIP	-	Voice over the Internet
VPA	-	Virginia Port Authority
VPDES	-	Virginia Pollutant Discharge Elimination System
VPPSA	-	Virginia Peninsulas Public Service Authority
VPSA	-	Virginia Public Schools Authority
VPSU	-	Virginia Peninsula Swimming Union
VRA	-	Virginia Resources Authority
VRS	-	Virginia Retirement System
YMCA	-	Young Men's Christian Association